

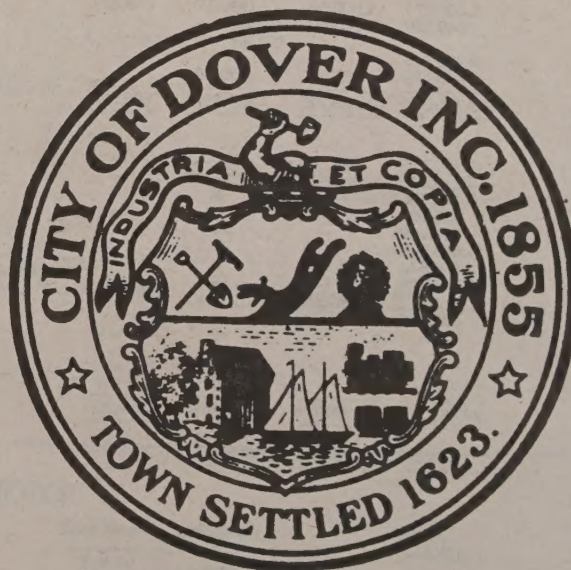
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City of Dover, New Hampshire

Annual Report



132nd Annual Report for the Period N. H. STATE LIBRARY
July 1, 1987 through June 30, 1988 MAY -7 1990

CONCORD, N. H.

City Manager's Report

The year 1987-88 saw a continuation of efforts to deal with the major concerns facing the City. In accordance with the Consent Decree entered into by the City and the EPA for compliance with the Clean Water Act, the City hired the firm of Camp Dresser & McKee as its engineering consultant to undertake design work on the secondary wastewater facility. A site was identified for its location on land owned by Public Service Company of New Hampshire on Dover Point Road. Various approvals are required by the EPA and the State of New Hampshire before construction may begin on the new facility and the City was able to meet all scheduled compliance dates. The design phase has taken most of the year with work which included lengthy review. A value engineering study was performed by the State to ensure that the project was designed in the most functional and cost efficient manner.

Under a second Administrative Order from the U.S. Environmental Protection Agency for the clean-up of the Tolend landfill, the City and other potentially responsible parties have successfully negotiated to take over the feasibility study process through which determinations will be made about the methods to be used for clean-up of the hazardous waste site. Progress has been slowed by the failure of the State to release the Remedial Investigation in a timely manner which is an essential link to the Feasibility Study, the next step is to be completed by the PRP's. An outstanding public, private partnership has been forged between the City and private industry to work together on this complicated and protracted issue.

This year was also marked by municipal elections in September. While most of the Council membership remained the same, Estelle Maglaras joined the group as an At-Large Counselor and James F. O'Neil, Jr., was selected by his peers as Mayor.

Expansion and growth in the economy was

reflected by changes and challenges to the community. City Council recognized the need to implement a growth management Ordinance in order to begin work on revisions of the City's Master Plan to promote orderly and balanced growth. Water exploration for new well sites was identified as a crucial element of planning for the City's future needs. Thus, BCI Geonetics of Laconia was hired to begin exploring for new potential underground sites so that this essential resource could be protected. Further phases in the water exploration project include site specific testing, and the acquisition of land and water rights.

As Dover moves forward through the upcoming year, it will benefit from the steps already taken by the administration and Council. Much work lies ahead but much has been accomplished.

As always, it is the hope and intention of, we, the employees of the City, to provide you, its citizens, with the quality and level of services which you deserve. In our efforts to serve the residents we hope that we have improved some part of everyone's life for the benefit of all.

City Clerk's Annual Report

The following is a report of the activities of the City Clerk's Department for the period of July 1, 1987 through June 30, 1988.

City Council:

The Clerk's office prepared the agenda for Regular and Special Meetings, Workshop Sessions and Public Hearings; recorded minutes of all Council meetings, and advertised legal notices for Council actions as required by law. The City Council meets every first and third Wednesday in Workshop Sessions, and every second and fourth Wednesday in Regular Session.

Licenses, Permits, and Filings:

Licenses and Permits issued include Arcades, 681 Dogs, 34 Peddlers and Vendors, Pool Tables,

58 Tag Days, Parades and Raffles, Taxi (operator, cab and driver), 107 Video and Non-video machines, recording and indexing of Uniform Commercial Code Financing and Termination. Statements are also accomplished in this office.

Vital statistics:

Returns of Births, Deaths, and Marriages occurring in the City during this period were recorded and tabulated as follows:

	1 July 86- 30 June 87	1 July 87- 30 June 88
BIRTHS:	849	1140
DEATHS:	403	439
MARRIAGES:	286	281

The issuing of certified copies of Vital Statistics records and recording of the same, continues to be a large portion of the duties of the City Clerk's Office.

Elections:

The preparation for and supervision of elections is a duty of the City Clerk. During this period, there was a November 8th Municipal Election and the February 28th Presidential Primary Election.

Finance Department

COMPUTER CONVERSION

The Finance Department took delivery of a Wang 75E minicomputer in November of 1987. This replaced a small 4 terminal system in use since 1981. The Wang system can handle up to 64 devices, for example terminals, printer. In addition to the main system more than a dozen personal computers (PCs) were installed in various departments. The PCs have the ability to connect with the Wang for electronic messaging or inquiring into financial data bases. Computer applications either converted or added to the new system include:

	Completed 1/1/88
Wang Office Automation	1/1/88
General Ledger & Accounts Payable	1/1/88
Water/Sewer Billing & Receivable	5/1/88

Resident Taxes 6/1/88
Voter Management 6/1/88
Property Taxes 11/1/88

The new system adds flexibility in the reporting of information for decision making. Additional applications are under consideration.

INVESTMENTS

The City invested its funds during the year mostly in certificates of deposit. The rates over the twelve months ranged from a low of 7.0% in July 1987 to a high of 8.27% in December of 1987.

A recap of investment income for the year in comparison to the previous three follows:

Year	Interest Income	Expense	Interest TANs	Net Int Income
1985	\$388,654	\$219,667		\$168,987
1986	373,788	111,067		262,721
1987	344,742	69,941		274,801
1988	388,155	96,815		291,340
Incr(Decr)	\$43,413	\$26,874		\$16,539
88-87				or 6%

On October 19, 1987 the New York Stock Exchange had a fall of over a 500 points. This was the largest crash in the market's history. Investments of the city were unaffected by the crash. Fears of a repeat of 1929 have abated and the market has stabilized. Debate will continue on its impact to the economy if any.

BORROWINGS

The City issued tax anticipation notes (TANs) of \$3,000,000 on 12/2/87 payable on 6/20/88. The city awarded a low bid of 5.78%.

On June 30, 1988 the city received \$49,740 in note proceeds for School Petroleum Tank Removal. The interest on the note is payable by the State under an education program.

The city did not issue bonds during the fiscal year. However, the City Council authorized \$4,757,000 in capital improvement bonds for a variety of projects. \$1,295,000 of this amount received State guarantee as it related to the building of the new Wastewater Treatment Plant. Proceeds of the bonds were received on July 8, 1988 with a net interest cost of 7.1897% (6.9817% for State guarantee).

Combined Statement of Revenues, Expenditures and Changes in Fund Equity — All Governmental Fund Types and Expendable Trust Funds Year ended June 30, 1988 with comparative totals for the year ended June 30, 1987

	Governmental Fund Types				Fiduciary fund type Expendable trust	Totals (memorandum only)	
	General	Special revenue	Debt service	Capital projects		June 30, 1988	June 30, 1987
Revenues:							
General property and other taxes	\$ 17,047,681	—	—	—	—	17,047,681	15,841,577
Licenses and permits	1,885,818	—	—	—	—	1,885,818	1,623,137
Fines, forfeits and penalties	425,687	12,780	—	—	—	438,467	167,254
Use of money and property	495,168	—	—	—	—	495,168	441,826
Intergovernmental	1,000,279	1,002,560	191,617	658,523	—	2,852,979	2,369,101
Current services	549,389	388,602	—	—	—	937,991	906,516
Education including state and federal grants	2,238,343	—	—	—	—	2,238,343	1,837,276
Other revenue	63,179	135,280	222,880	—	5,607	426,946	404,563
Total revenues	23,705,544	1,539,222	414,497	658,523	5,607	26,323,393	23,591,250
Expenditures:							
Current operations:							
General government	1,990,337	551,314	—	—	—	2,541,651	1,810,621
Public safety	3,215,395	—	—	—	—	3,215,395	2,851,299
Public works	2,497,706	—	—	—	—	2,497,706	2,217,079
Culture and recreation	838,304	—	—	—	—	838,304	772,766
Community services	415,169	—	—	—	—	415,169	280,415
Education	11,606,009	—	—	—	—	11,606,009	10,023,378
Human services	194,546	560,143	—	—	—	754,689	1,261,016
Intergovernmental	1,736,528	—	—	—	—	1,736,528	1,314,951
Community Development	—	345,888	—	—	—	345,888	300,889
Other	387,268	43,385	—	—	14,968	445,621	485,027
Capital outlay	—	—	—	2,964,201	—	2,964,201	1,766,378
Debt service (note 6):							
Principal	—	—	1,214,973	—	—	1,214,973	1,275,343
Interest	—	—	805,701	—	—	805,701	831,518
Total expenditures	22,881,262	1,500,730	2,020,674	2,964,201	14,968	29,381,835	25,190,680
Excess (deficiency) of revenues over expenditures (carried forward)	824,282	38,492	(1,606,177)	(2,305,678)	(9,361)	(3,058,442)	(1,599,430)
Other financing sources (uses):							
Operating transfers-in	—	—	—	—	54,632	1,629,159	1,893,608
Operating transfers-out	30,229	—	1,544,298	—	(30,229)	(1,158,881)	(1,410,229)
Proceeds from sale of bonds	(1,128,652)	—	—	92,462	—	92,462	1,555,700
Total other financing sources (uses)	(1,098,423)	—	1,544,298	92,462	24,403	562,740	2,039,079
Excess (deficiency) of revenues and other sources over expenditures and other uses	(274,141)	38,492	(61,879)	(2,213,216)	15,042	(2,495,702)	439,649
Fund equity, July 1, 1987	1,283,629	153,610	167,149	2,362,992	127,521	4,094,901	3,661,548
Increase (decrease) in reserved fund balances	—	4,155	—	—	—	4,155	(6,296)
Fund equity, June 30, 1988	\$ 1,009,488	196,257	105,270	149,776	142,563	1,603,354	4,094,901

See accompanying notes to financial statements.

Combined Balance Sheet. All Fund Types and Account Group June 30, 1988

With comparative totals for June 30, 1987

Assets	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types Trust and agency	Account Group General long-term debt	Totals Memorandum only)	
	General	Special revenue	Debt service	Capital projects	Enterprise	Internal service			June 30, 1988	June 30, 1987
Cash (note 2)	\$632,209	—	92,427	—	278	—	57,107	—	782,021	467,669
Investments, at cost (note 2)	3,900,000	—	—	—	—	—	766,179	—	4,666,179	8,137,599
Taxes receivable (note 3)	2,231,460	—	—	—	—	—	—	—	2,213,460	1,556,918
Tuition receivable	476,604	—	—	—	—	—	—	—	476,604	206,862
Accounts receivable	52,511	—	—	—	529,113	—	5,610	—	587,234	191,205
Unbilled revenue	—	—	—	—	646,494	—	—	—	646,494	422,000
Note receivable	—	—	—	—	94,080	—	—	—	94,080	96,540
Due from Federal and State governments (note 4)	45,302	49,019	—	241,004	—	—	—	—	335,325	150,779
Due from other funds	21,810	200,310	105,270	934,772	2,191,873	366,088	29,107	—	3,849,230	6,751,950
Inventories	—	28,062	—	—	241,769	87,353	—	—	357,184	315,689
Prepaid expenses and other assets	10,382	—	—	—	—	—	—	—	10,382	51,353
Advance to other funds	221,023	—	—	—	—	—	—	—	221,023	—
Property, plant and equipment (note 5)	—	—	—	—	6,592,426	—	—	—	6,592,426	4,337,671
Amounts to be provided for retirement of general obligations	—	—	—	—	—	—	—	11,247,170	11,247,170	12,222,415
Amounts available in debt service funds	—	—	—	—	—	—	—	105,270	105,270	167,149
Total	\$7,591,301	277,391	197,697	1,175,776	10,296,033	453,441	858,003	11,352,440	32,202,082	35,075,799

See accompanying notes to financial statements.

Liabilities	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types Trust and agency	Account Group General long-term debt	Totals Memorandum only)	
	General	Special revenue	Debt service	Capital projects	Enterprise	Internal service			June 30, 1988	June 30, 1987
Accounts payable	\$831,060	56,397	—	807,673	585,315	18,595	32,863	—	2,331,903	785,771
Accrued liabilities:										
Compensated absences (note 6)	224,859	—	—	—	83,121	—	—	829,644	1,137,624	984,774
Other	756,109	—	—	—	72,240	—	—	—	828,349	836,307
Unredeemed bond principal and interest	—	—	92,427	—	—	—	—	—	92,427	92,388
Deferred revenue (note 3)	1,214,874	—	—	—	—	—	—	—	1,214,874	627,930
Due to other funds	3,543,931	21,658	—	164,914	118,727	—	—	—	3,849,230	6,751,950
Bonds payable (note 6)	—	—	—	—	2,002,666	—	—	10,522,796	12,525,462	13,850,375
Advance from other funds	—	—	—	—	—	221,023	—	—	221,023	—
Other liabilities	10,980	3,079	—	53,413	—	—	—	—	67,472	274,632
Total liabilities	6,581,813	81,134	92,427	1,026,000	2,862,069	239,618	32,863	11,352,440	22,268,364	24,204,127
Fund Equity (Notes 7 and 8)										
Contributed capital	—	—	—	—	2,111,031	—	—	—	2,111,031	700,418
Retained earnings (deficit):										
Appropriated for workers compensation claims	—	—	—	—	—	300,000	—	—	300,000	468,755
Unappropriated	—	—	—	—	5,322,933	(86,177)	—	—	5,236,756	4,968,313
Fund balances:										
Reserved for:										
Encumbrances	282,360	27,419	—	1,466,119	—	—	—	—	1,775,898	1,829,950
Inventory	—	28,062	—	—	—	—	—	—	28,062	23,906
Debt service	—	—	105,270	—	—	—	—	—	105,270	167,149
Advances	221,023	—	—	—	—	—	—	—	221,023	—
Endowments:										
Nonexpendable	—	—	—	—	—	—	682,577	—	682,577	639,286
Expendable	—	—	—	—	—	—	142,563	—	142,563	127,520
Unreserved:										
Designated for subsequent years' expenditures	124,488	—	—	—	—	—	—	—	124,488	967,504
Undesignated	381,617	140,776	—	(1,316,343)	—	—	—	—	(793,950)	978,871
Total fund equity	1,009,488	196,257	105,270	149,776	7,433,964	213,823	825,140	—	9,933,718	10,871,672
Commitments and contingencies (notes 12 and 13)										
Total	7,591,301	277,391	197,697	1,175,776	10,296,033	453,441	858,003	11,352,440	32,202,082	35,075,799

See accompanying notes to financial statements.

TAX OFFICE COLLECTIONS

	Prior Year	Year Ending 6/30/88
Motor Vehicle Permits	1,448,192.00	1,636,377.50
Misc. Service Charges	420.50	2,193.50
Property Taxes	15,654,923.00	16,847,278.89
Resident Taxes	182,290.00	192,480.00
Bank Stock	1,815.10	1,821.10
Yield Tax	—	974.50
Boat Tax	3,290.40	5,126.75
Interest, cost, penalties	149,342.36	135,979.64
Total	17,440,273.36	18,822,231.88

OTHER COLLECTIONS

Water	979,275.08	1,147,606.60
Sewer	982,725.20	1,062,964.65
Sprinkler	16,275.00	18,674.00
Maintenance	43,382.74	57,914.34
Total	2,021,658.02	2,287,159.59

This chart shows the comparisons in the amounts collected at the Tax Office. The Tax Office once again showed increases in all types of collections. Over 24,000 vehicles were registered. 7,203 property tax bills were mailed twice. This is an increase of 263 properties that were taxed. A total of 15,882 resident taxes were also mailed.

Notes to Combined Financial Statements

1 Summary of Significant Accounting Policies

The City of Dover, New Hampshire was incorporated in 1855 under the laws of the State of New Hampshire. The City operates under a Council-Manager form of government and provides the following services: public safety, public works, recreation, education, planning and general administrative services.

The accounting policies of the City of Dover, New Hampshire conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

(a) Reporting Entity

The City's financial statements include the operations of all organizations for which the City Council exercises oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

(b) Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by type in the financial statements as follows:

Governmental Funds

General Fund—The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds—Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Fund—The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds—Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds).

Proprietary Funds

Enterprise Funds—Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds—Internal Service Funds are used to account for goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Fiduciary Funds

Trust and Agency Funds—Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent. Trust funds include Expendable Trust and Nonexpendable Trust Funds. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature and do not involve measurement of results of operations.

Account Group

General Long-term Debt Account Group—This group of accounts is established to account for all long-term debt of the City except that accounted for in the proprietary funds.

(c) Basis of Accounting

Basis of accounting refers to the method of recognition of revenues, expenditures or expenses in the financial statements.

The basis of accounting applied to a fund is directly related to its measurement focus. The measurement focus applied to governmental funds and expendable trust funds is the spending measurement focus. Generally, only current assets and current liabilities are reported on these balance sheets. The reported fund balance is

considered a measure of available spendable resources. Governmental fund operating statements summarize the sources and uses of available spendable resources during a period.

All of the City's governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available to finance expenditures of the current fiscal period. Application of the modified accrual basis of accounting results in the recognition of certain revenue only upon actual receipt. The primary revenue sources recognized on this basis are license and permit fees, fines and penalties, charges for certain current services, and certain intergovernmental revenues. Other revenue sources are susceptible to accrual prior to actual receipt. Primary revenue sources treated as susceptible to accrual include: property taxes received during the first sixty days following the end of the fiscal year and certain intergovernmental grants. Expenditures are generally recognized when the related fund liability is incurred with the exception that principal and interest payments in general long-term debt are recognized when due.

All enterprise funds, nonexpendable trust funds and internal service funds are accounted for on a capital maintenance measurement focus. All assets and liabilities associated with these funds are included on the balance sheets. Their reported fund equity represents net total assets and is segregated into contributed capital and retained earnings. The operating statements present revenues and expenses that reflect increases and decreases in net total assets. All enterprise funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water and sewer fund service receivables are recorded at year end.

(d) Budgetary Accounting

The City Manager submits his proposed operating budget to the City Council on or before April 1. The operating budget includes proposed expenditures and the means of financing them. Annual budgets are adopted for the general fund, cafeteria, and school categorical aid special revenue funds, water, sewer and arena enterprise funds and debt service fund. Public hearings are conducted to obtain comments on the proposed budget. The final budget must be adopted by June 15 but not earlier than seven days after a public hearing. A separate public hearing is held on the portion of the budget submitted by the School Committee.

The City Manager, with Council approval, may transfer budgeted amounts between nonschool departments, and the head of the school department may transfer budgeted amounts within his department. The City Council may, after public hearing, appropriate additional amounts but except for emergency appropriations, it must designate the source of the funds. All unencumbered appropriations, except those for capital expenditures or dedicated funds, lapse at the end of the fiscal year. Unless there has been no activity for three years, appropriation for capital expenditures remain in force until their purpose has been accomplished or abandoned.

General Fund and Special Revenue Fund revenues and expenditures reported in the statement of revenues, expenditures and encumbrances—budget and actual are presented on the basis budgeted by the City. The City follows certain accounting principles for budgetary reporting purposes that differ from generally accepted accounting principles. Such differences and their effects on the General Fund's reported operations are summarized in the following reconciliations:

Revenues Expenditures	
General Fund:	
Statement of revenues, expenditures and encumbrances (budgetary basis)	\$23,735,773
Expenditures of prior years' encumbrances and appropriations	—
Agency activity (net) not budgeted	28,139
Revenues and expenditures reported as operating transfers under generally accepted accounting principles	(30,229)
Statement of revenues, expenditures and changes in fund balances—in conformity with generally accepted accounting principles	\$23,705,544
Special Revenue Fund:	
Statement of revenues, expenditures and encumbrances (budgetary basis):	
Cafeteria fund	562,837
School categorical aid fund	523,729
	1,086,566
Expenditures of prior years' encumbrances and appropriations	—
Special revenue funds not governed by mandatory annual budgets	452,656
	1,539,222

	1,539,222	1,500,730
Budgets for the general fund and certain special revenue funds are formally adopted each year through the passage of an appropriation resolve. The remaining special revenue funds and capital projects funds do not have annually appropriated budgets but have adopted project budgets.		
Encumbrance accounting , under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.		
(e) Investments		
Investments are stated at cost which approximates market.		
(f) Inventories		
Inventories are stated at the lower of cost (first-in, first-out method) or market. Purchases of inventory are recorded in the enterprise funds as assets when the related inventory items are acquired and as expenses when the related inventory items are used. All other inventory is accounted for under the purchases method, whereby purchases of inventory are recorded as expenditures when acquired, regardless of when used. In accordance with the purchases method, inventory on hand at year end is reported as an asset offset by a fund balance reserve.		
(g) Enterprise Fund Property		
Enterprise fund property purchased or constructed by the City is recorded at cost, contributed property is reported at its estimated fair market value at the time received. Depreciation expense is computed using the straight-line method over the estimated useful lives of the assets as follows:		
Buildings	25 - 50 years	
Improvements	3 - 50 years	
Other than buildings	5 - 15 years	
Machinery and equipment		
Maintenance, repairs and minor renewals are charged to operations when incurred. Expenditures which materially increase values, change capacities or extend useful lives are capitalized. Interest cost incurred during construction of major projects is capitalized and amortized over the life of the related asset.		
Depreciation on assets acquired from grants, entitlements, revenues, general obligation bonds or customer payments is charged to contributed capital. Net income, adjusted by the amount of depreciation charged to contributed capital is closed to retained earnings.		
Property records have not been maintained for the Sewer Enterprise Fund; therefore, the historical cost of such assets and the related depreciation amounts are not included in the accompanying Enterprise Fund financial statements, even though inclusion of such amounts is required by generally accepted accounting principles. Beginning in 1988, Sewer Enterprise Fund capital assets acquired with funds from the operating budget or by contributions from developers have been capitalized and the associated depreciation was recognized.		
(h) Vacation and Sick Pay		
Employees earn vacation and sick leave as they provide services. Employees may accumulate sick leave and upon termination, may be compensated for amounts ranging from 25% to 75% of accumulated time, limited		

Statement of revenues, expenditures and changes in fund balances—in conformity with generally accepted accounting principles	\$1,539,222	1,500,730
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Maintenance, repairs and minor renewals are charged to operations when incurred. Expenditures which materially increase values, change capacities or extend useful lives are capitalized. Interest cost incurred during construction of major projects is capitalized and amortized over the life of the related asset.

Depreciation on assets acquired from grants, entitlements, revenues, general obligation bonds or customer payments is charged to contributed capital. Net income, adjusted by the amount of depreciation charged to contributed capital is closed to retained earnings.

Property records have not been maintained for the Sewer Enterprise Fund; therefore, the historical cost of such assets and the related depreciation amounts are not included in the accompanying Enterprise Fund financial statements, even though inclusion of such amounts is required by generally accepted accounting principles. Beginning in 1988, Sewer Enterprise Fund capital assets acquired with funds from the operating budget or by contributions from developers have been capitalized and the associated depreciation was recognized.

(h) Vacation and Sick Pay

Employees earn vacation and sick leave as they provide services. Employees may accumulate sick leave and upon termination, may be compensated for amounts ranging from 25% to 75% of accumulated time, limited

in some cases to 60 days. Certain employees may carry over earned vacation days and may be compensated for up to thirty days upon termination.

At June 30, 1988, the vested portion of vacation and sick pay for non-enterprise fund employees has been recorded as a liability of the general fund to the extent that it is expected to be paid with available expendable resources and the General Long-term Debt Group for the remainder. The vested portion attributable to Enterprise Fund employees has been recorded in the respective fund.

(i) Advances to/from Other Funds

Amounts owed to the general fund by the garage internal service fund that are not considered collectible in the next fiscal year have been reported as advances. The fund balance of the general fund has been reserved for the amount advanced to other funds.

(j) Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. The data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Cash and Cash Equivalents and Investments

The City maintains separate deposit accounts for the general fund, trust funds and agency fund. All deposits are held in federally insured depositories. Deposits in excess of federal depository insurance coverage are not secured by collateral.

At June 30, 1988, the carrying amount of deposits totaled \$782,021 for all funds. The bank balances totaled \$834,219. The difference of \$52,198 is attributable to outstanding checks. Of the bank balance, \$320,826 was covered by federal deposit insurance with the remaining balance uninsured and uncollateralized.

Cash equivalents include certificates of deposit held by various banks maturing at various dates through August 1988 and deposits in mutual funds.

Investments are limited to investments in certificates of deposit, repurchase agreements, mutual funds, corporate bonds and obligations of U.S. agencies.

The City's investments are categorized below considering insurance or securities held as collateral to give an indication of the level of risk assumed by the entity at year end. Category 1 includes investments that are insured or registered or for which the collateralizing securities are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the collateralizing securities are held by the broker's or dealer's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments for which no collateralizing securities are held in the City's name by the broker or dealer, or by its trust department or agent.

Investments in mutual funds are not categorized.

Under the statutes of the State of New Hampshire, the City may invest excess funds in short-term obligations of the U.S. Government, in deposits with savings banks incorporated in the state or in certificates of deposits of state incorporated banks, or national banks incorporated in New Hampshire or Massachusetts.

	General Fund	1	2	Category 3	Other	Carrying amount	Market value
Certificates of deposit	\$200,000	—	—	2,500,000	—	2,700,000	2,700,000
Money market account	100,000	—	—	1,100,000	—	1,200,000	1,200,000
	300,000	—	—	3,600,000	—	3,900,000	3,900,000
Trust Funds							
Certificates of deposit	100,000	—	—	80,000	—	180,000	180,000
Corporate bonds	255,793	—	—	—	—	255,793	213,337
Mutual funds	—	—	—	—	330,386	330,386	316,809
	355,793	—	—	80,000	330,386	766,179	710,146
	\$655,793	—	—	3,680,000	330,386	4,666,179	4,610,146

3. Property Taxes

Property taxes were committed on November 3, 1987 and were due in two installments on December 4, 1987 and June 1, 1988. Taxes unpaid by December 4, 1987 and June 1, 1988 accrued interest at 12% until August 30, 1988. A tax lien was recorded on all properties with taxes unpaid as of August 30, 1988 at which time interest began accruing at 18%.

The City recognized as revenue all taxes collected through the date of the property tax lien procedure. This procedure occurs on or near the last day of August of each year. Taxes receivable uncollected during that sixty day period are recorded as deferred revenue.

4. Due from Federal and State Governments

In the general fund, \$45,302 due from federal and state governments represents state aid for education.

In the capital projects fund, due from federal and state governments includes \$82,912 due from the State of New Hampshire for studies related to a waste water treatment plant and \$158,092 due from the federal government under a grant for the construction of a secondary waste water treatment facility. In the special revenue fund, \$49,019 due from state and federal governments represents amounts due under various expenditure driven grants.

5. Property, Plant and Equipment

Recorded property of the enterprise funds at June 30, 1988 consisted of the following:

	Water	Arena	Sewer	Total
Land	\$134,491	—	—	134,491
Buildings	915,624	712,345	599	1,628,568
Improvements other than buildings	5,066,425	20,316	758,600	5,845,341
Machinery and equipment	1,163,516	101,308	17,016	1,281,840
Accumulated depreciation	(2,405,337)	(255,793)	(8,467)	(2,669,597)
	4,874,719	578,176	767,748	6,220,643
Construction in progress	363,652	8,131	—	371,783
	\$5,238,371	586,307	767,748	6,592,426

Interest in the amount of \$13,958 was capitalized in 1988.

The City does not maintain records of the majority of the property owned by the Sewer Enterprise Fund; therefore, the cost of those assets, associated depreciation expense, accumulated depreciation and contributed capital are not reported in the accompanying financial statements as required by generally accepted accounting principles. In 1988, the City started capitalizing fixed assets of the sewer enterprise

fund which were purchased through funds of the operating budget or contributed by developers, and recorded the associated depreciation.

The City does not maintain a record of its general fixed assets. Expenditures for property and equipment incurred in the general fund are charged against departmental operations whenever such items are purchased. As a result, the financial statements do not include a general fixed asset group of accounts as required by generally accepted accounting principles.

6. Long-term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 1988:

	July 1, 1987	Additions	Retirements June 30, 1988	
General long-term debt account group:				
Accrued sick and vacation leave	\$744,257	408,905	323,518	829,644
General obligation bonds	11,645,307	92,462	1,214,973	10,522,796
	12,389,564	501,367	1,538,491	11,352,440
Enterprise funds:				
Accrued sick and vacation leave	69,799	49,818	36,496	83,121
Bonds payable	2,205,068	—	202,402	2,002,666
	\$14,664,431	551,185	1,777,389	13,438,227

Sewer Fund related bonds having a principal balance of \$2,737,911 at June 30, 1988 are accounted for in the General Long-term Debt

Account Group rather than in the Sewer Enterprise Fund as required by generally accepted accounting principles.

6. Long-term Debt (Continued)

As of June 30, 1988, bonded debt considered of the following general obligation bonds:

	Due date	Date of issue	Amount issued
Public improvements	10/01/88	10/01/73	\$590,000
Public improvements	01/01/90	01/01/75	250,000
Public improvements	07/01/90	08/07/80	220,000
Public improvements	07/15/92	07/15/82	2,000,000
Public improvements	07/15/98	07/28/83	1,740,000
Public improvements	02/15/00	02/15/85	3,300,000
Public improvements	11/15/00	11/15/85	2,159,000
Public improvements	07/15/02	06/16/87	1,788,000
Sewer improvements	12/01/90	12/01/75	2,279,000
Sewer improvements	03/01/96	03/01/78	2,260,000
Sewer improvements	07/01/99	01/01/79	626,000
School improvements	07/01/95	08/07/80	2,000,000
School improvements	12/23/92	12/23/87	42,722
School improvements	06/30/93	06/30/88	49,740
Hospital improvements	01/01/99	12/01/75	2,700,000
			\$22,004,462

Interest rate	Balance General city	Enterprise funds	June 30, 1988
5.01	35,000	—	35,000
6.01	30,000	—	30,000
6.65	60,000	—	60,000
10.55	527,000	448,000	975,000
5.07 - 9.07	850,586	414,414	1,265,000
8.09 - 9.00	2,289,848	250,152	2,540,000
8.06 - 8.05	1,197,200	657,800	1,855,000
5.04 - 8.01	1,555,700	232,300	1,788,000
5.75	450,000	—	450,000
4.08	825,000	—	825,000
5.77	330,000	—	330,000
7.32	1,055,000	—	1,055,000
—	42,722	—	42,722
—	49,740	—	49,740
7.02	1,225,000	—	1,225,000
	10,522,796	2,002,666	12,525,462

The full faith, credit and revenue-raising powers of the City have been pledged against these bonds. The debt service requirements for the above bonds as of June 30, 1988 are as follows:

Long-term debt account group:

Period	Principal	Interest	Total
For the years ending June 30:			
1989	\$ 1,257,019	762,216	2,019,235
1990	1,212,837	674,491	1,887,328
1991	1,182,074	588,634	1,770,708
1992	1,007,074	507,814	1,514,888
1993	1,009,074	431,869	1,440,943
1994-1998	3,584,645	1,205,029	4,789,674
1990 and thereafter	1,270,073	180,710	1,450,783
Total long-term debt account group	10,522,796	4,350,763	14,873,559
Enterprise funds:			
For the years ending June 30:			
1989	224,703	164,583	389,286
1990	217,403	145,520	362,923
1991	215,926	126,686	342,612
1992	215,926	107,294	323,220
1993	213,926	88,105	302,031
1994-1998	614,855	260,508	875,363
1990 and thereafter	299,927	40,866	340,793
Total enterprise funds	2,002,666	933,562	2,936,228
Total	\$ 12,525,462	5,284,325	17,809,787

7. Changes in Contributed Capital and Retained Earnings

A schedule of changes in enterprise fund contributed capital and retained earnings is presented below:

	Cont'b capital	Retained earnings	Total
Balance, July 1, 1987	\$700,418	5,072,910	5,773,328
Capital contributions	1,448,836	—	1,448,836
Net income	—	221,800	211,800
	2,149,254	5,284,710	7,433,964
Depreciation on contributed assets	(38,223)	38,223	—
	\$2,111,031	5,322,933	7,433,964

8. Retained Earnings/Fund Balance Deficits

The following individual funds had deficits in retained earnings/fund balance at June 30, 1988:

Enterprise funds-Dover Ice Arena Fund	\$79,118
Internal service funds-Garage revolving fund	\$112,551
Special revenue funds:Community development 1986 entitlementDrug unit fund	8,6959,807
	\$18,502
Capital projects funds:Capital improvements 1988Regional vocational centerWaste water treatment plant	1,281,54895,376598,440
	\$1,975,364

The City intends to fund deficits in the enterprise funds and internal service funds through user fees. Deficits of the special revenue funds will be funded primarily through federal grants. On July 7, 1988, the City issued bonds in the amount of \$4,757,000 of which \$3,596,000 will be to fund deficits in the capital projects fund.

The City is subject to state law which limits debt outstanding to a percentage (depending on how funds will be used) of its last full state valuation. Debt incurred for state required sewerage systems is not subject to the limit. The following is a summary, by purpose, of the outstanding debt of the City at June 30, 1988 and related limitations.

Purpose	Maximum outstanding at debt limit June 30, 1988	Applicable bonds
Municipal	\$ 18,634,258	5,092,341
School	74,537,033	1,816,696
Water	106,481,475	1,653,514
Self-supporting hospital bonds	—	1,225,000
Not subject to limitation	—	2,737,911
	\$ 199,652,766	12,525,462
Bonds authorized but unissued at June 30, 1988 amounted to \$4,807,000 for a waste water treatment plant and other public improvements. The City's liability for its proportional share of any defaulted debt of Strafford County is:		
Tax anticipation notes	\$ 6,100,000	
Bonds	4,230,000	
	10,330,000	
City of Dover share	27,571%	
	\$ 2,848,084	

Assets	Water fund	Sewer fund	Arena fund	Industrial Develop. fund	Total enterprise funds
Cash	\$ —	—	278	—	278
Accounts receivable	260,802	265,613	2,698	—	529,113
Unbilled revenue	292,154	354,340	—	—	646,494
Note receivable	—	—	—	94,080	94,080
Due from other funds	1,351,834	313,060	—	526,979	2,191,873
Inventories	191,054	46,645	4,070	—	241,769
Prepaid expenses	—	—	—	—	—
Property, net (note 5)	5,238,371	767,748	586,307	—	6,592,426
Total assets	\$ 7,334,215	1,747,406	593,353	621,059	10,296,033
Liabilities and Fund Equity					
Liabilities:					
Accounts payable	\$ 483,905	19,411	81,999	—	585,315
Accrued liabilities:					
Compensated absences	39,926	21,562	21,633	—	83,121
Other	52,373	4,752	5,076	10,039	72,240
Due to other funds	—	—	118,727	—	118,727
Bonds payable	1,653,514	—	105,639	243,513	2,002,666
Other liabilities	—	—	—	—	—
	2,229,718	45,725	333,074	253,552	2,862,069
Fund equity:					
Contributed capital	960,453	811,181	339,397	—	2,111,031
Retained earnings (deficit)	4,144,044	890,500	(79,118)	367,507	5,322,933
unappropriated	5,104,497	1,701,681	260,279	367,507	7,433,964
Total liabilities and fund equity	\$ 7,334,215	1,747,406	593,353	621,059	10,296,033

Assets	Water fund	Sewer fund	Arena fund	Industrial Develop. fund	Total enterprise funds
Operating revenues — charges for services	\$ 1,143,126	1,169,581	306,532	—	2,619,239
Operating expenses:					
Personal services	304,013	297,358	182,315	—	783,686
Contractual services	50,246	85,081	13,686	—	149,013
Equipment and supplies	40,633	47,873	47,746	—	136,252
Maintenance and repairs	61,196	32,188	3,908	—	97,292
Development and capital outlay	—	14,154	466	—	14,620
Utilize	148,752	63,805	59,706	—	272,263
Depreciation	250,889	8,467	34,206	—	293,562
Other	42,361	43,146	7,193	458	93,158
Total operating expenses	898,090	592,072	349,226	458	1,839,846
Operating income (loss)	245,036	577,509	(42,694)	(458)	779,393
Nonoperating revenues (expenses):					
Interest revenue	—	—	—	10,021	10,021
Interest expense	(131,547)	—	(8,862)	(21,559)	(161,968)
Total nonoperating revenues (expenses)	(131,547)	—	(8,862)	(11,996)	(151,947)
Income (loss) before operating transfers	113,489	577,509	(51,556)	(11,996)	627,446
Operating transfers-in (out)	—	(415,646)	—	—	(415,646)
Net income (loss)	113,489	161,863	(51,556)	(11,996)	211,800
Add depreciation on contributed assets	12,375	7,586	18,262	—	38,223
Increase (decrease) in retained earnings	125,864	169,449	(33,294)	(11,996)	250,023
Retained earnings, July 1, 1986	4,018,180	721,051	(45,824)	379,503	5,072,910
Retained earnings, June 30, 1988	\$ 4,144,044	890,500	(79,118)	367,507	5,322,933

**Statement of Revenues, Expenditures and Encumbrances —
Budget and Actual — General Fund — Budget Basis
Year ended June 30, 1988**

	Amended budget	Actual	Encumbrances June 30, 1988	Variance favorable (unfavorable)		Amended budget	Actual	Encumbrances June 30, 1988	Variance favorable (unfavorable)
Revenues:					Human services:				
Taxes	\$17,405,971	17,047,681	—	(358,290)	Education	11,666,571	11,356,450	142,520	167,601
Licenses and permits	1,525,534	1,885,818	—	360,284	Health department	11,358	11,195	—	163
Fines & forfeits	318,585	425,687	—	107,102	Welfare department	104,764	80,354	—	24,410
Use of property & money	397,097	495,168	—	98,071	District court	20,082	19,916	—	166
Intergovernmental	1,027,038	1,030,508	—	3,470	Youth resources	92,364	82,633	1,203	8,528
Current service charges	437,972	549,389	—	111,417	Total human services	11,895,139	11,550,548	143,723	200,868
Education including state & federal grants	2,348,828	2,238,342	—	(110,486)	Debt service	1,129,067	1,128,652	—	415
Other revenue	54,530	63,180	—	8,650	Intergovernmental	1,736,528	1,736,528	—	—
Total revenues	23,515,555	23,735,773	—	220,218	Other	354,613	316,453	11,908	26,252
Expenditures and encumbrances:					Total expenditures and encumbrances	24,380,555	23,617,814	248,320	514,421
General government:					Excess (deficiency) of revenues over expen- ditures	(865,000)	117,959	(248,320)	734,639
City council	38,400	36,944	—	1,456	Other financing sources— budgeted utilization of fund balance	865,000	—	—	(865,000)
Executive department	107,673	108,058	—	(385)	Excess of revenues and other sources over expenditures & other uses	\$—	117,959	(248,320)	(130,361)
Finance department	290,997	266,467	13,366	11,164	See accompanying notes to financial statements.				
Tax collection	77,914	73,882	225	3,807					
Assessing division	153,580	78,452	1	75,127					
City clerk	72,678	73,437	1,109	(1,868)					
Elections	20,454	16,073	—	4,381					
Legal department	51,200	52,586	1,300	(2,686)					
Insurance & retirement	1,144,200	1,113,534	—	(30,666)					
Public building maintenance	169,926	163,633	372	5,921					
Total general government	2,127,022	1,983,066	16,373	127,583					
Public safety:									
Police administration	1,895,792	1,802,282	16,649	76,861					
Outside services	40,000	31,905	—	8,095					
Fire administration	1,375,125	1,346,044	15,993	13,088					
Civil defense	14,908	11,526	869	2,513					
Total public safety	3,325,825	3,191,757	33,511	100,557					
Public works:									
Administration & operations	2,001,559	2,001,714	16,972	(17,127)					
Engineering	142,548	141,627	37	884					
Garage	119,231	97,018	—	22,213					
Snow removal	87,100	87,274	2,428	(2,602)					
Cemetery	148,371	139,863	—	8,508					
Total public works	2,498,809	2,467,496	19,437	11,876					
	Amended budget	Actual	Encumbrances June 30, 1988	Variance favorable (unfavorable)		Budget	Actual	Encumbrances June 30, 1988	Variance favorable (unfavorable)
Culture and recreation:					Cafeteria fund:				
Parks and recreation	\$111,318	106,619	522	4,177	Revenues:				
Parks maintenance	111,244	107,799	232	3,213	Intergovernmental	\$171,000	174,235	—	3,235
Butterfield gym	97,168	95,928	268	972	Sales & service charges	378,000	388,602	—	10,602
Indoor pool	160,987	150,181	492	10,314	Total revenues	549,000	562,837	—	13,837
Guppy pool	46,117	41,267	1,504	3,346	Expenditures and encumbrances:				
Summer camp	16,459	15,381	181	897	Personal services	241,063	233,562	—	7,501
Library	315,579	311,036	594	3,949	Supplies & materials	271,200	299,975	—	(28,775)
Total culture & recreation	858,872	828,211	3,793	26,868	Charges & services	22,125	16,278	—	5,847
					Capital outlay	10,000	10,327	—	(327)
Community services:					Total expenditures and encumbrances	544,388	560,142	—	(15,754)
Planning department	182,349	170,676	12,425	(752)	Excess of revenues over (under) expenditures	4,612	2,695	—	(1,917)
Building inspection	96,692	92,671	—	4,021	School categorical aid fund— revenue-				
Zoning department	5,795	5,491	—	304	Intergovernmental	351,975	523,729	—	171,754
Conservation	3,400	2,991	—	409	Expenditures & encumbrances:				
Civic promotions	89,443	81,100	7,150	1,193	ECIA I	161,232	199,301	4,811	(42,880)
Economic development	77,001	62,174	—	14,827	ECIA I	41,000	43,923	4,156	(7,079)
Total community services	454,680	415,103	19,575	20,002	Vocational	45,185	90,067	4,067	(48,949)
					Adult basic	45,000	69,582	1,798	(26,380)
					Adult vocational	17,000	20,933	2,992	(6,925)
					Handicapped	42,558	91,210	—	(48,652)
					Total expenditures & encumbrances	351,975	515,016	17,824	(180,865)
					Excess of revenue over expenditures	\$—	8,713	(17,824)	9,111
					See accompanying notes to financial statements.				

**Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances —
Internal Service and Trust Funds Year ended June 30, 1988
with comparative totals for year ended June 30, 1987**

	Proprietary fund types	Fiduciary fund type		Proprietary fund types	Fiduciary fund type
	Internal service	Nonexpendable trust		Internal service	Nonexpendable trust
Operating revenues:			Nonoperating revenues (expenses):		
Charge for services	235,119	—	Interest revenue	—	54,632
Gifts/contributions	—	—	Interest expense	—	—
Total operating revenues	235,119	—	Capital gain	—	23,581
Operating expenses:			Total nonoperating revenues (expenses)	—	78,213
Personal services	—	—	Income (loss) before operating transfers	(150,335)	78,213
Contracted services	—	—	Additions to trust principal	—	19,710
Equipment and supplies	162,442	—	Operating transfers — out	—	(54,632)
Maintenance and repairs	—	—	Net income (loss)	(150,335)	43,291
Development and capital outlay	—	—	Add depreciation on contributed assets	—	—
Utilities	—	—	Increase (decrease) in retained earnings and fund balances	(150,335)	43,291
Depreciation	—	—	Retained earnings/fund balances, July 1, 1987	364,158	639,286
Gasoline and lubricants	101,469	—	Retained earnings/fund balances, June 30, 1988	213,823	682,577
Benefits	56,750	—	See accompanying notes to financial statements.		
Other	64,793	—			
Total operating expenses	385,454	—			
Operating income (loss)	(150,335)	—			

10. Defined Benefit Pension Plan

All full time employees of the City participate in the New Hampshire Retirement System, which is a contributory, cost sharing multiple employer Public Employee Retirement System. The City's payroll for employees covered by the System for the year ended June 30, 1988 was \$13,085,000, total City payroll for the year was \$13,227,000. The plan provides disability, death and retirement service and vested benefits to members and beneficiaries. The New Hampshire Retirement System is divided into two groups: Group I - employees and teachers, Group II - firefighters and police officers. The system's benefit retirement income for Group I members is integrated with social security coverage. Group II members are exempt from participation in social security.

Members with ten or more years of creditable service who terminate before qualifying for a retirement allowance are vested in a pro-rated pension at the normal retirement age. The benefit provisions are established by statute.

The Plan is an actuarial reserve system financed by contributions from the member, the state and local employers and investment experience. By statute, Group I members (employees, teachers) contribute 4.6% of gross earnings up to the social security taxable wage limit with 9.2% on the excess; Group II members (firefighters, police officers) contribute 9.3% of gross earnings. Contributions required to cover that amount of cost not met by the members' contributions is determined annually by the System's actuary. The state funds 35% of the employer cost for teachers, firefighters, and police officers employed by political subdivisions. The State does not participate in funding the employer cost of other political subdivision employees.

For fiscal year ended June 30, 1988, total employer rates were 2.74% of member gross earnings on behalf of state and political subdivision employees; 65% on behalf of teachers of which 42% was paid by the direct employer and 23% by the State; 13.49% on behalf of firefighters of which 9.00% was paid by the direct employer and 4.49% by the State; and 7.07% on behalf of police officers of which 4.6% was paid by the direct employer and 2.47% by the State.

The amount of the actuarially determined contribution requirement for 1988 was \$280,318 which represent 2.15% of total covered payroll for the year. The total actuarially determined contribution requirements for all member entities is not available.

The pension benefit obligation which is the actuarial present value of credited projected benefits, is a standardized disclosure measure of the present value of pension benefits adjusted for the effects of projected salary increase and any step-rate benefits estimated to be payable in the future as a result of employee service to date. The total pension benefit obligation for the New Hampshire Retirement System at June 30, 1987 was \$798,307,185. Net assets available for those benefits were \$792,615,988.

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Generally accepted accounting principles require the disclosure of certain trend information for ten years in the Public - Employee Retirement System's financial statements. The financial statements of the New Hampshire Retirement System for the year ended June 30, 1987 include the required trend information for 1987 since that is the only year for which it is available.

11. Wentworth-Douglass Hospital

The Wentworth-Douglass Hospital reimburses the City each year for the principal and interest payments on general obligation bonds issued by the City on behalf of the Hospital in prior years. The Hospital is a separate legal entity based on the criteria used to determine the reporting entity described in note 1. As such, its operations are not included in the accompanying financial statements.

12. Self-Insurance

The City is a self-insurer of workers' compensation for all City employees, contracting with an insurance carrier for excess liability coverage. Under the terms of its insurance coverage, the City is liable for \$200,000 per incident and the greater of \$500,000 or 100% of the normal premium estimated at \$644,000 in the aggregate for claims that arise during each two-year contract period. The insurer's limit of liability is \$3,000,000.

Funding of the workers' compensation internal service fund is through interfund transfers from the general fund and enterprise funds. The City did not transfer funds during the year ended June 30, 1988 because the funds available in the workers' compensation fund were considered sufficient to cover claim payments and future estimated claims payable. Retained earnings include \$300,000 appropriated for future claim payments. Fund activity for the year ended June 30, 1988 was as follows:

Retained earnings, July 1, 1987	\$468,755
Claims paid	56,751
Other expenses	64,793
Retained earnings, June 30, 1988	\$347,211

13. Commitments and Contingencies Secondary Treatment Facility

The City of Dover entered into a consent decree effective September 25, 1987 with the U.S. Environmental Protection Agency and the State of New Hampshire to settle claims that the City has violated the federal and state Clean Water Act statutes and regulations. Under the provisions of the decree, the City has agreed to construct a secondary treatment facility in accordance with a stipulated time schedule that will result in completion of the facility in 1992, and comply with interim efficient discharge levels as stated in the decree.

Additionally, during fiscal 1988, the City paid a civil penalty of \$27,500 to the United States for violation of the Clean Water Act and funded an environmentally beneficial project for more than \$67,500 to detect and reduce or eliminate significant concentrations of metal in its wastewater.

Failing to comply with the provisions of the decree will result in stipulated penalties.

The preliminary estimate of the cost of the secondary treatment plant is approximately \$32,750,000. The City expects that the federal and state governments will participate in funding the cost of the new plant and it has made no provision in the financial statements for the resultant cost. The City's expected share of the total cost is approximately \$1,700,000.

Contractual Obligation

Pursuant to the consent decree signed with the EPA, the City has contracted for engineering services related to the secondary treatment plant in amounts not to exceed \$1,010,840.

Toland Landfill

The City of Dover has been identified as a potentially responsible party for the Toland landfill hazardous waste site. Studies of this site are currently in the preliminary stages. The City and eight companies have entered into a Consent Order with the EPA and State of New Hampshire in settlement of certain claims arising out of the studies. Pursuant to the order, the City will contribute \$400,000 to a trust fund to be used to reimburse the EPA and the State for the cost incurred to date. That amount has been recorded as a liability of the Capital Projects fund at June 30, 1988.

The consent order addresses only costs associated with the remedial investigation and feasibility studies and does not consider any potential remediation or the associated cost. An estimate of the cost of any required remediation or its allocation among potentially responsible parties cannot be made at this time.

Federally Assisted Program

The City participates in a number of federally assisted grant programs, principal of which are the Community Development Block Grant, National School Lunch and Education and Consolidation Improvement Act - Chapter I programs.

These programs are subject to financial and compliance audits by the grantors or their representatives, accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies upon audit cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

There are various additional suits and claims pending against the City which arise in the normal course of the City's activities. In the opinion of counsel and City management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the City.

WELFARE DEPARTMENT

Eighty-one families were assisted. This represented two hundred and fifty persons. Forty-one single people received assistance. Six adults were placed in board & care. Ten people received aid with medical only. There were two cases covered for burial expenses.

Fire & Rescue Services

Dear Citizens of Dover,

I am proud to submit to you the Annual Report of the City of Dover Fire & Rescue Service for the fiscal year ending June 30, 1988. I am pleased to report that once again our Service has taken innovative steps to attempt to keep up with the rapid social and technological changes and growth in the community we serve.

The variety of emergency situations we encountered this year truly put our training and professionalism to the test.

When the Lipson Fruit Company burned on Christmas Eve, we were there to contain the fire and prevent extension to the nearby condominium

project. When the Spartan Hotel caught fire just prior to the Vice President of the United States presenting a speech less than 100 yards away, we were able to not only quickly extinguish the fire but limit smoke and water damage to adjoining businesses and maintain control of the entire scene, which permitted the Vice President to fulfill his commitment with little to no disruption.

When an automobile and train collided at the railroad crossing on Central Avenue, our personnel were quick to mitigate a rather tense and volatile situation involving two tank cars.

When a youngster caught their arm and hand in a vending machine, our quick thinking personnel prevented further injury to the victim and quickly turned a rather harrowing experience for this youngster into a quick reunion with their family.

Despite the efforts and dedication of our personnel, we have found that a greater emphasis on public education, fire prevention and location of facilities needs to be addressed. The two fire related deaths that occurred this year are unacceptable to our department and we are continuing to accelerate the ways we can reach the public and prevent tragedies such as these. However, our present resources are being stretched to the limit and serious consideration and progressive action is necessary in order for us to keep up with change and minimize liability to the city. SARA Title III, NFPA 1500, 471 and 472 need to be addressed and compliance is impossible without adequate funding.

Neither our enviable reputation nor any of the accomplishments outlined in this report would have been possible without the full support of this department's personnel who are proactive rather than reactive in the realization that a growing city must keep up with changing technology in order to continue to provide the most effective and efficient fire and rescue protection available. For this cooperation and assistance, I would like to recognize in particular their continuing hard work.

Providing the citizens of Dover with a high level of services to meet their changing needs while maintaining current certifications and training of Fire & Rescue employees continues to challenge our resources. The City of Dover Fire & Rescue Service has a proud tradition of rising to meet challenges and we look forward to finding ways to continue giving our best to the community despite dwindling resources and increasing complacency.

The Dover Fire & Rescue Service staff serves a residential population of approximately 29,000 people located in an area of 27 square miles.

The mission of the department is to ensure the health and safety of the citizens of, and visitors to Dover; to reduce loss of life and property loss

within the city; and to ensure that the buildings and structures of the city meet applicable fire and life safety codes and other legislative requirements.

The department is composed of three divisions: Operations & Training and EMS Division; Fire Prevention, Education and Investigation Division; and Administrative Services/Emergency Preparedness Division.

The Dover Fire & Rescue Services 1987-88 Annual Report discusses the many changes and the forward direction taken by this department. Most significant was the resignation of the Assistant Chief in charge of Fire Prevention. Other significant events include:

- Creation of the Fire Officers Career Incentive program.
- Installation of sprinkler systems in both stations.
- Instruction to all department members about infectious disease control and the acquisition of new protective equipment to field personnel.
- Equipping all firefighters with personal alert devices.
- Completion of the Emergency Operation Center, which will be used during a natural or manmade disaster.
- Increased training levels for all personnel.

Fire Department Operations and Training

The Division of Operations and Training has achieved another milestone. For the second year in a row, the department has established a new all time high in total department training hours; 15,373 as compared to a record setting 13,590 last year. This accomplishment can be credited to the most actively diversified training program we have ever put together, plus a more conscious awareness of personnel in logging their training hours. The training program has several ways in which employees can accumulate training hours:

A) Individual training — where employees hours for self study are collected and placed in their training record. Only about 5 to 10% of these hours are actually recorded. Hopefully we can improve this area in the future.

B) Training by shift officers — all shift officers conduct training classes with personnel. This type training accounts for about 75% of the total training hours.

C) Specialized training — given to personnel by staff officers.

D) Firefighter instructors — have been used to teach classes to other shifts as well as their own. We hope to expand on this more in the future.

D) Outside training — there are two methods in this category in which hours are accumulated:

Subjects Covered by Fire & Rescue Personnel:

Driver Training	Infectious Disease	Fire Critiques
Pre-Fire Planning	Fire Codes	Street Drills
Hose Testing & Maintenance	Pumps & Water Supply	Host Plan Exer.
Strategies & Tactics	Ropes & Knots	Basic Rescue
Fire Prevention Inspections	Small Tools & Equipment	Hydrants
Vehicle familiarization	S.C.B.A.s	Building Tours
Traction Splinting & XP-1	Ice Rescue	Salvage Covers
Fire Command Series	Hazardous Materials	Ventilation
Fire Attack Program	Physical Training	Small Engines
Personnel Alert Devices	Public Relations	Air Bags
Electrical Emergencies	Mass Casualty	Ladders
Vehicle Familiarization	Fire Behavior	CPR Courses
Motor Vehicle Extrication	Buoy Launcher	Defibrillation
Below Grade Rescue	Water Vacuums	E.O.A.
Fire Fighting Foam	Elevators	Explosion Meters
Sager Splint & Cervical Collar	Reports & Records	Forcible Entry
Semi-Annual Dept. Evaluations	Knox Box Locations	Sprinklers
Radiation Decontamination	Forestry Tools	Safety

Subjects Covered by Agencies Outside the Department:

Basic Rescue Course	Heights Rescue	Arson Invest.
Strategy and Tactics	Below Grade Rescue	Athletic Injuries
Officer Development Level II	Fire Fighter Safety	Heart Attacks
Fire Prevention	EMT Recertification	Pump School
Fire Fighter III Program	Fire Protection Systems	Heights Rescue
Career Level Program	Hazardous Materials	Paramedic Program
Fire Cause Determination	Child Birth	Building Const.
Teaching Methodology	Incident Command	Sprinklers
Fire Risk Analysis	Defibrillation Course	Structural Attack

Special Projects:

Computerized Inc. Reporting
New Equipment Implementation
City of Dover Host Plan
Building Burns
Specifications for New Equip.
Radiation Tracking Cards
Courses for City Employees
Classes for Private Sector
Tools & Equip. Research & Study
NFPA 1500

NFPA 471 & 472 HAZ-MATS
Street Maps & Directories
Dept. Entrance Testing
Title III
Promotional Testing
Annual Budget
4.2 Scott Evaluation
Community CPR
Hydrant Lite Markers

ANNUAL TRAINING PER SHIFT

Training:	Day Training Hrs.	Night Training Hrs.	Outside Training Hrs.	Totals
"A" Shift 1605		703.5	1091	3400.5
"B" Shift 2375		1097.5	1169	4641.5
"C" Shift 2759.5		1204.5	334	4298.0
"D" Shift 1641		819	573	3033.0
Totals	8381.5	3824.5	3167	15,373.0

1. Department sponsored classes — where an instructor is solicited to come to our department to instruct, and

2. Other agency courses — where employees are sent out of the community to other organizations to receive training.

In an attempt to continue our record breaking years, Operations and Training will be seeking additional personnel to strengthen its operations to increase efforts into bringing in more instruction as well as to organize and utilize the firefighter instructors.

Several graphs have been attached to this report to give a quick overview of the training hours covered by the shifts and in what categories these hours were accumulated in for the year. The graphs can also be utilized by the shifts to compare their standing with the other shifts.

There is also a list of subjects covered by department personnel as well as a list of subjects covered by outside agencies. Some courses were attended by only one person or shift, whereas others were attended by all personnel.

Operations and Training is involved heavily with department administration; processing of personnel forms and records, apparatus maintenance records, and employee evaluations, as well as conducting department investigations, formulating S.O.P.'s and overseeing all equipment maintenance and testing programs. A list of a few of the special projects that was conducted by Operations and Training for the year has been attached to this report to give the reader a feel for the types of things performed by this division.

In conclusion, it has been a very successful year and we are looking forward to another record breaking year ahead. With the recommendations above and with continued support, we will easily have the best training year in our history.

Emergency Medical Services

The EMS Division continues to review the present certification levels of our personnel in hopes of providing a higher level of service at minimal cost.

At present, we have two A.L.S. protocols in place with the area hospitals; these are defibrillation protocols and E.O.A. protocols. Of the 44 personnel currently employed by the City of Dover Fire & Rescue, 38 are E.M.T.'s. If you will view the Personnel Certification Graph you will see a breakdown of the levels of certifications. Note that of these 38 employees, 24 are E.O.A. certified, 16 are Defibrillator certified and two are Paramedics. At this point in time, we are unable to utilize the Paramedics to their full capacity; however, they are capable of operating under the current A.L.S. protocols that we do have. There are only six personnel in our department who are not E.M.T. certified; however, these six are Cardiopulmonary Resuscitation Certified.

We are investigating the possibility of instituting an E.M.T. — Intermediate program with Wentworth-Douglass Hospital. With this protocol in place, certified personnel would be able to initiate intravenous therapy in the field. This would be extremely useful in major trauma incidents involving extrications.

There has been some interest expressed through the state EMS office and Wentworth-Douglass Hospital of a Cardiac Technician program; however, the institution of this program would require a revision in the current state statutes and although this would be welcomed by EMS personnel and of great benefit to the citizens of Dover, it is felt that there would be resistance by the State Legislature.

We will now turn our attention to the ambulance responses for fiscal year 1988. The City of Dover Fire & Rescue responded to a total of 1,074 requests for medical aid as you will note in the Ambulance Response Graph which are displayed by month. Out of these responses, 1,433 patients were seen. This is a 31.5% increase over 1987; however, there is a large margin of error due to statistics for November and December 1986 not being available. Of these patients seen, 900 were transported to a medical facility, a 7.65% increase over 1987, and 533 patients refused treatment and/or transport, an increase of 108.7%.

During 1989, we will investigate the possibility of reducing the "false calls" through public education. There seems to be a general misunderstanding among the public concerning when to request the ambulance service. Although transports have only increased 7.65%, we must remember that when our personnel are tied up on non-transports they are not available to handle other emergencies. In the Medical Response Graph you are able to view the various types of medical emergencies and their numbers and in the Patient Outcome Graph you can compare the increase in ambulance responses over the past four years.

During 1988, several projects were completed and others were begun. Of those completed, one of extreme importance was the development and institution of the Infectious Disease Procedure. With the institution and compliance of this procedure, our personnel are better protected from infectious disease transmission from a

contaminated patient. This is a major problem that other departments are experiencing, especially those departments operating in the Hillsboro County Area. As a part of the procedure, each member of the Department was issued their own pair of safety glasses, surgical mask and pocket mask with one-way valve.

Another project was the installation of the A.S.T. computer with the FireSoft Incident Reporting System and the FireSoft Analysis Program. The Incident Reporting system is still being modified by FireSoft so as to be acceptable to the State Fire Marshal's Office. With these programs, the time required for completion of incident reports and the time required to assure accuracy will be drastically reduced. Also, any information needed for investigations or reports will be readily available through the FireSoft Analysis Program.

The EMS Division during the past year adopted the new A.L.S. certification forms provided by the State EMS Office in an effort to reduce the amount of paper work and time required to maintain records of personnel and their various A.L.S. recertification requirements. This has reduced the amount of paperwork for one individual from a possible 15 records down to one.

The Carburst Vehicle Extrication Video Tape Series was purchased this past year; however, due to vacations, illnesses and other courses being provided, the classes were delayed until the fall/winter. This program will enable us to institute improved methods for extrication of patients resulting in less extrication time. The average extrication time in the United States is approximately 30 minutes. Through this program, it is hoped to reduce this extrication time to 10-15 minutes.

Some projects that were begun in 1988 are still being developed. One such project is the Accountability Program. It is hoped that through this program we will be able to keep an accurate account of personnel operating in a hazardous or dangerous area so that in the event of an accident, such as a building collapse, we will be able to determine rapidly if any personnel are missing. The institution of this program is on hold pending the Incident Command System Course so that we will be able to assure that both systems are compatible.

As you are aware, Rescue 1, the 1986 Ford Ambulance, was required to receive recall maintenance repairs/modifications during the past year. Twice we were required to send Rescue 1 to Concord, to Grappone Light Truck Center, for this work. At the time of this writing it was sent back to Grappone a third time and it is now hoped that there will be no future requirements for more repairs/modifications due to recall requirements.

In order to ensure that we have taken all steps possible to prevent the possibility of vehicle loss, personnel endangerment or injury due to a vehicle fire, we purchased a halon type extinguishing system for the vehicle and installation will be completed shortly. There have been cases of fires involving ambulances that have received the required work in the first two recalls so we felt that it would be more cost effective to the city to purchase such an extinguishing system which is designed like those systems used in race cars.

Rescue 2, the 1979 Ford Ambulance, is our back-up ambulance in the event that Rescue 1 is unavailable. After 9 years of service, Rescue 2 is nearing the end of its service. It is hoped that we will be able to replace Rescue 2 as back-up with Rescue 1 upon purchase of a new ambulance in the coming year.

Rescue 1 and 2 are both van-type ambulances, and due to the confined space in the rear portion, it is extremely difficult for our personnel to treat patients in the rear, especially when utilizing A.L.S. procedures. It is felt that it would be more advantageous for our personnel and more beneficial to the patients that we treat if, in the future, box-type ambulances were purchased on a replacement basis for the style we currently utilize.

There are several areas which need attention from the EMS Division, such as in-service training needs for our personnel. Due to the lack of personnel in the Training Division, the EMS Coordinator is required to assist the Training Division in various assignments. It would be of great benefit to both Divisions if there were a Lieutenant assigned to Training. This would free up the EMS Coordinator so that more attention could be given to the needs and requirements of the department from an EMS viewpoint.

One severe inconvenience is the extremely limited space available in the Training/EMS office. Due to the limited space, there is a severe overcrowding. This is caused by all the required record keeping, equipment repairs, educational material storage and office equipment that is needed.

Another problem that we face is the recertification requirements for the various A.L.S. levels and the R.T.P. required every two years for E.M.T.'s. Due to not having an in-house E.M.T. Instructor we are required to hire an outside agency/person to fulfill this requirement. It would be more cost effective if we were able to provide this with our own staff; however, the constraints placed on the number of E.M.T. Instructors in the region by the State EMS office does not allow for this at present.

We do have an E.O.A. Instructor in the

department, however this member is assigned to shift work, and we must pay him at the overtime rate for him to instruct personnel on other shifts. Due to the limited number of E.O.A. Instructor courses, at this time we are unable to provide an E.O.A. Instructor on staff. It is hoped that in the future we will be able to change these two areas. Concerning the E.M.T.-Defibrillation, Ms. Kathy Lynch of Wentworth-Douglass Hospital provides the course and all recertification classes for our personnel at no charge. Our personnel volunteer their time in order to maintain their certification in defibrillation.

During fiscal year 1989, we will endeavor to improve our service to the citizens of Dover. It is hoped that this will be done through advancing the levels of certifications, increasing the number of personnel with A.L.S. certifications and utilizing modern equipment and techniques.

Fire Prevention, Education and Investigation

The Bureau of Fire Prevention has been deeply involved in the extremely rapid growth of the City of Dover and has continued to gain notoriety as an aggressive, knowledgeable leader in fire prevention programs, code enforcement, fire investigations and technological ideas.

The demand for services from the public has increased dramatically over the past fiscal year as compared to last year. Chimney/wood stove inspections have increased ten-fold, which is primarily a result of the large number of condominium associations requiring all chimneys and wood stoves to be inspected annually for insurance reasons.

Sprinkler flow tests have increased by 340%; certificate of occupancies/building sign offs have increased by 81%; blasting permits are up 71%; and oil burner inspections have seen a 300% increase. In addition to the above demands, health care facilities now require all employees to attend a fire safety seminar as required for their licensing and they have requested the Bureau of Fire Prevention to conduct these seminars.

One of the more noticeable and disturbing results of the increase in public demand was a 25% decrease in building inspections conducted by the Bureau. This significant drop means less businesses within the city are being inspected, increasing the potential for fires. The National Institute of Law Enforcement and Criminal Justice reports that 43% of businesses suffering a major loss from fire never resume operations, at least

28% are out of business within three years, and only 23% recover and fully resume operation. Because of the devastating financial effect fire has on a business, there should be an increase in inspections. Also, follow-up inspections are not being completed in a timely manner because of manpower restraints.

The grade school educational programs, such as the Learn Not To Burn Program, have been funded and distributed to the teachers. But, as warned in last year's Annual Report, because of lack of personnel support from the Fire Department, the teachers have been unable to effectively implement the program. The needed follow-up assessment for the effectiveness of the program has not been accomplished because of lack of manpower. The periods where students come to the fire station for tours are the few times the young are being taught lifesaving procedures by the fire department.

To add to the frustration of not having adequate staffing to meet the demand, fire department officers are now being required by national and state standards to become certified officers. As a result, the Fire Prevention Lieutenant was unavailable for the entire month of March so that he could attend the State of New Hampshire Fire Officer Certification Course.

On a positive note, the Fire Suppression Systems Ordinance has continued to generate interest far beyond our local region. The interest generated by Dover's ordinance is extraordinary and seems to be quite effective in helping initiate other programs. The ordinance was featured in a filming segment for the "Market Magazine" for the Canadian Broadcasting Company and also Channel 21 television locally. Both programs focused on the success of the sprinkler program in Dover. The Bureau also promoted the sprinkler program by conducting several sprinkler presentations throughout the United States; as part of Operation Life Safety and requests for copies of the ordinance have come from as far away as the country of Israel. Within Dover a number of existing buildings have been sprinklered this year and included are the Central and South End Fire Stations.

The Fire Prevention Bureau submitted a request for consideration of updating the 1981 Life Safety Code to the 1988 Life Safety Code. There are many changes in the 1988 Code that could prove to be advantageous for the local builders within the community. One notable change is a construction alternative that would allow for a decrease in the large-sized windows for single-family homes as required by the 1981 Edition; a portion of the Code that seems to be excessive to some home builders.

Administrative Services/ Emergency Preparedness Division

The fire reporting system presently being used by us is a cooperative effort of local fire agencies, state agencies and the Federal Emergency Management Agency and is operated by the N.H. State Fire Marshal's Office in Concord. Unfortunately, it is computed on a calendar year rather than a fiscal year so it is impossible to derive

figures for statistical purposes. However, we now have our own computerized incident reporting so that next year we can provide extremely concise statistics with very little effort.

During 1987/88, our service responded to 3376 incidents, which reflects a 14.75 percent increase over last year.

FIVE LARGEST FIRE LOSSES IN 1987/88

	Commercial	Estimated Dollar Loss
69 Fifth Street	Residential	\$1,000,000
169 Mt. Vernon Street	Hotel	200,000
364 Central Avenue	Residential	75,000
19 Belknap Street	Commercial	100,000
Sixth Street	Commercial	110,000
FIRE CASUALTIES	1983/84	1984/85
	0	0

Department Response By Month

	1983/84	1984/85	1985/86	1986/87	1987/88
July	182	235	257	224	261
August	196	243	236	255	280
September	199	204	309	298	292
October	203	234	201	270	300
November	180	231	199	224	280
December	297	357	354	324	397
January	250	251	239	226	283
February	216	218	210	204	226
March	216	269	208	194	241
April	215	233	205	260	268
May	253	221	233	212	250
June	237	223	269	251	298
TOTAL	2644	2919	2920	2942	3376

The Emergency Preparedness Division has the responsibility of planning to deal with the unthinkable: Natural and manmade disasters in Dover. Their mission is to assure the coordination of the various departments and activities of the city government, state and federal agencies, private agencies, citizens, businesses and adjacent jurisdictions through emergency operations plans that deal with the mitigation of, preparedness for, response to and recovery from such emergency and disaster situations.

Together, the 47 employees working in the Fire & Rescue Service form a professional organization whose excellence is recognized state wide.

1987/88 was an active and constructive year for Emergency Preparedness in Dover. The early part of the year saw the approval of the city's

revised Emergency Management Plan, the revised Mass Casualty Plan and the Host Plan by the state. We have also adopted the New Hampshire Hazardous Materials Response Plan; however, we are not at this time capable of handling any large hazardous materials incidents, which is primarily due to lack of personnel and resources. Other significant accomplishments were the completion of the Emergency Operations Center and major improvements on communications resources for those who operate out of the EOC during an emergency. We also participated in numerous emergency plans, training sessions and conferences pertaining to emergency preparedness. Finally, we completed the final draft for our Incident Command System, which will be implemented early in 1989.

Another aspect of the Bureau's responsibilities is the administration of the plant and facilities. Presently, we are way behind in the implementation of a plan to replace our existing severely outdated buildings. The Central Station, built in 1899, was originally designed for horse-drawn apparatus and is very cramped for our present apparatus inventory. Further, with the implementation of NFPA 1500, which is being addressed by the department's Safety Committee, the Central Station is in violation of Chapter 7-1.3 of the standard which refers to the exhaust ventilation requirements.

The stairway which leads to the second floor is also in violation of the Life Safety Code which presents a safety and liability hazard to the city. This is also compounded by the overall layout of the building and lack of space. Having offices on different levels of the building does not promote efficiency and contributes to communication problems. The Fire Prevention Bureau currently occupies a space which is at the minimum allowable space for the occupant load require-

ments set by the Life Safety Code. It is clearly apparent that Dover needs a new fire station and planning for same should start very soon.

The South End Station, built in 1967, was originally designed to house 3 pieces of apparatus and it now houses 6! This is a very unsafe practice which also seriously compromises response efficiency and vehicle maintenance. In addition to the lack of apparatus space, there is also a lack of human living space. There is currently no space to conduct any training of any sort, including physical training. This station also does not have any provisions for exhaust removal as specified in NFPA 1500. Serious consideration should be given to selecting a location for a third station in the north end of the city, as the Bureau has witnessed an explosive growth rate in that area.

Last year the closing paragraph for the Bureau of Fire Prevention Annual Report stated ... "The influx of tremendous building activity has placed a serious burden on the abilities of the present staff to maintain acceptable services to the community." This demand for services has shown a

significant increase as expected and the results are a less effective, less efficient fire prevention program. Without additional staffing, the burdens placed on the Bureau will continue to deteriorate the program. In addition, the Bureau has seen a complete personnel turnover in this past year. This hampers the continuity of existing programs as well as starting new programs.

ASSEMBLY PERMITS	30
SAFETY SEMINARS	26
BLASTING PERMITS	31
FOSTER CARE INSPECTIONS	24
OIL BURNER INSPECTIONS	35
VIDEO INSPECTIONS	102
FIRE DRILLS	10
GENERAL INSPECTIONS	880
SPRINKLER FLOW TESTS	193
CERTIFICATE OF OCCUPANCY/ BUILDING SIGN OFFS	523
CHIMNEY INSPECTIONS	148
DAY CARE INSPECTIONS	19
WOOD STOVE INSPECTIONS	28

ADMINISTRATION

During 1987, the Police Department undertook several major projects aimed at improving the quality and quantity of police service delivered to the community. Throughout the year, all functions of the Department were in the compliance with the 909 standards set by the National Commission on Law Enforcement accreditation. At year's end, the self-assessment phase ended and in March of 1988 the Police Department is scheduled to receive recognition as the first accredited law enforcement agency in NH.

In August, the Police Department undertook a project to renovate its holding facility and detective area. This is the last major phase of the capital improvement project begun in 1980. Completion of this project is scheduled for February 1988. In the fall of the year, the Communications Bureau went on line with a CAD (Computer Aided Dispatch) System and implemented differential police response (DPR), a system aimed at streamlining the process of receiving, prioritizing and dispatching calls for service. Additionally, at year's end a new radio console supplied by NH Yankee as part of the City's agreement to act as a Seabrook evacuation host community was installed and necessary renovations completed. This completed a year long process of upgrading the Communications Center to a truly state of the art system.

At the end of 1987, the Records and Data Processing Bureau continued to implement new data files on the in house NCR Tower Computer System to include calls for service processing, computer aided dispatch, case investigation management, superior court management, district court docket management, and training. At year's end all available memory was filed, and additional memory was ordered. This system has become an integral part of the Police Department's operation.

Dover Youth Resources Office

The Dover Youth Resources Office operates a variety of programs to benefit Dover Youths and their families. Included among these are the Job Bank and general employment referral programs, the Big Buddy youth/adult companionship program, Drug and Alcohol Abuse Prevention and Counseling programming, and Outdoor Challenge trips and activity programming. Other miscellaneous services are provided by Youth Resources staff as needed, ranging from transportation, education, and housing assistance to distribution of donated toys and clothing. Staff people also consult and work with other area agencies, as well as schools, businesses and parents.

The Court Diversion Program received 16 new referrals from the Dover Police Department Youth Services Bureau and the Dover School Department this year. Several more youths were referred "unofficially" from parents and school personnel for supervision as well. Contracts for diverted youths included restitution to victims, public service and volunteer work, counseling, and participation in the YRO Outdoor Challenge activities. The volunteer Diversion Committee provided us with a great deal of assistance in our work with these young offenders.

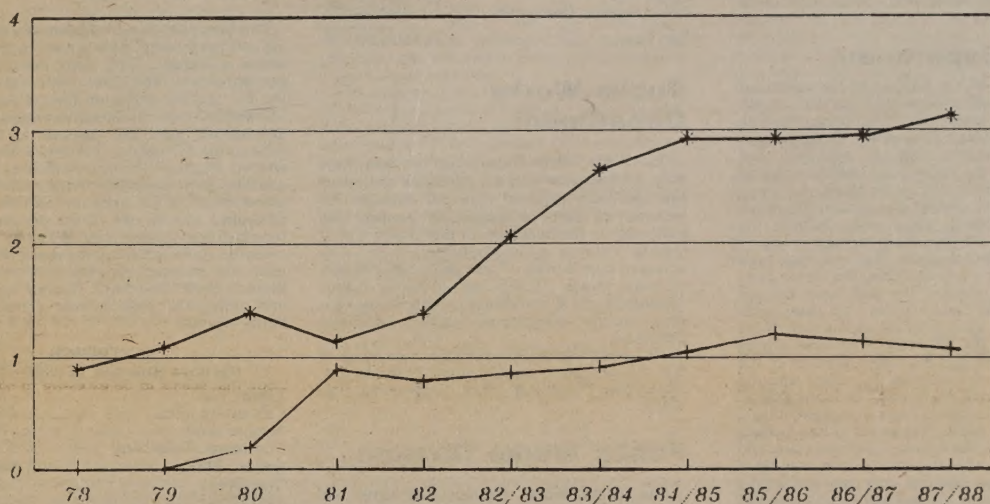
The Outdoor Challenge/Activity programs this year involved several dozen youths in cross country and downhill skiing, rock climbing, hiking, orienteering, camping, ice skating, and canoeing. Trips were made to Pawtuckaway State Park, the White Mountains, the UNH Observatory, the UNH Radio Station, The UNH Theatre, Mt. Chocoma, Portland, Boston, and many other locations. Special activities were the Heart Association Bike-A-Thon, a three-day cross-country skiing trip to Crawford Notch (featuring wind chill factors of -80 degrees), a six-day camping/canoeing trip to Baxter State Park in Maine, and the construction of a float for Dover's annual Christmas Parade. We established a weekly activity group at Butterfield Gym, in conjunction with the Dover Rec. Department, and we finally completed our long-planned climbing wall at Butterfield Gym. This exciting activity will help us prepare new rock climbers for our frequent trips, and help the kids keep their skills intact during the winter months.

The Job Bank Program placed youths in jobs such as babysitting, yard work, snow shoveling, and other miscellaneous tasks. This program helps youths earn money while learning the responsibilities of work. We also helped several youths enter the Job Corps, a residential vocational program.

The Drug and Alcohol counselor maintained an average caseload of fifteen youths throughout the year, with referrals from the Dover Schools, District Court Probation Officer, Police personnel, Division of Children and Youth Services workers, and parents. Significantly, many of our drug and alcohol clients are self-referrals; friends of other youths who we have dealt with. This work includes individual and small group counseling, placement plans and arrangements, support for parents and other family members, AA, NA, and Al-Anon referrals, aftercare assistance for youths returning from placement, and other general help for clients as needed. The counselor was able to make frequent use of the Youth Peer Counselors trained by YRO last year in helping youths referred for

DOVER FIRE & RESCUE 10 YEAR ACTIVITY HISTORY

OF INCIDENTS (THOUSANDS)



FISCAL YEAR

AMBULANCE CALLS

TOTAL INCIDENTS

1982 CHANGED FROM CALENDAR TO FISCAL

Police Department

GENERAL ACTIVITY

162,855 telephone calls to the Communications Center in 1987 resulted in 25,437 calls for police service, an 8% increase over calls for services in 1986. Additionally, there were 465,763 radio transmissions made, as well as 107,818 inquiries on the State Police Telecommunications System.

Commentary: In 1987, 2,071 calls for police service went unanswered due to the lack of available personnel to respond. Additionally, 10% of all requests for service experienced a delay in sending an officer. This lack of available personnel continues to effect the Police Department's ability to provide prompt and effective service to the community.

CRIMINAL ACTIVITY

Statistics: 3,441 crimes were reported to the Police Department in 1987, a 1% increase over crimes reported in 1986. Part I, or more serious crimes totalled 1,323, a 23% increase over Part I crimes in 1986, and Part II, or less serious crimes totalled 2,118, a 9% decrease.

Commentary: Crimes against property experiences large increases in 1987. Burglary and theft up 35% and 28% respectively and auto theft up by 35%. Additionally, sexual assault related offenses excluding forcible rape increased by 13% and the illegal possession of a narcotic continued to increase in 1987 by 60%. Violations of the liquor laws primarily possession or transportation by persons under age also increased in 1987, up 123% over 1986. These increases have continued to require additional investigative time placing a burden on the Police Department's ability to perform more proactive patrol functions, such as the patrol for intoxicated drivers (down 13% in

1987), and have reduced patrol officers visibility which can contribute to an increase in traffic accidents (up to 4% in 1987). Additionally, due to the complexities of Part I or serious offenses, the number of cases cleared by an arrest in 1987 decreased by 16%.

Criminal Investigations: The Sexual Assault Team worked on 129 cases in 1987. The team has grown into a significant operational component of the Police Department, and is frequently requested to assist other agencies. The Special Investigations Bureau became involved in several in-depth investigations in 1987 involving the trafficking of narcotics.

Arrests: Total arrests in 1987 totalled 1,319, a 15% decrease as opposed to 1986.

Court Cases: 4,792 cases were presented to the District Court in 1987, resulting in 629 trials. Of these, all but 31 resulted in guilty findings. 7,315 days sentenced to the House of Corrections and 8,602 days of probationary time were imposed by the court. Additionally, 5,204 days of license revocation were imposed by the Court.

Commentary: Although only 13% of the total cases resulted in trials, a larger sum of cases are prepared by the Police Department for trial. Additionally, in 1987, the Police Department had to deal with the ever growing problem of no show cases. That is, persons who are arrested or summoned to court but never appear. As a result of the Court's inability to effectively manage such cases, the Police Department's wanted person file has grown to over 1,600 names. New efforts to streamline this process will be in place in 1988.

Stolen/Recovered Property: During 1987, the Police Department recovered over \$73,000 worth of stolen property.

TRAFFIC AND PARKING

Traffic: In an effort to deal with the serious traffic

problems, 7,519 vehicles were stopped in 1987, an 11% increase over 1986 resulting in 3,097 summonses being issued. Of these, 1,295 were for excessive speed violations representing an increase of 25% over 1986. Additionally, 188 arrests were made for driving while intoxicated and 138 vehicles were cited for having defective equipment. Traffic accidents in 1987 totalled 1,088 representing a 4% increase over accidents in 1986. Of these, non-investigative, or less serious accidents rose by 6% and investigative, or more serious accidents rose by 1%.

Commentary: Despite the efforts by the Police Department to increase traffic enforcement, the strain that rapid growth has placed on the transportation system has resulted in an increase in motor vehicle accidents. Specific directed enforcement patrols were conducted during 1987 in the areas of Alumni Drive, Home Street, Piscataqua Road, Dover Point Road, Middle Road, Florence Street and Broadway, Old Rochester Road, Littleworth Road, Angle Street and Sixth Street. These patrols were conducted either upon request by local citizens, or based on traffic needs and repeated as necessary.

Parking: During 1987, 17,655 parking tags were issued, a 107% increase over 1986 resulting in \$127,177 in revenue as opposed to \$42,863 in revenue for 1986, or a 197% increase. Fiscal year revenue (07/01/87 to 06/30/88) totalled \$191,700.

Commentary: The first step of controlling downtown parking, the installation of master parking meters in municipal lots was implemented in 1987. The result of an independent study has recommended the installation of individual street parking meters, along with other steps which are goals for 1988.

drug and alcohol issues.

Another project that involved YRO staff and several youths was the Toys for Tots Christmas Gift distribution. We coordinated name submission, wrapped, tagged, and distributed gifts to over 200 kids in Dover. We also provided the Red Cross with volunteer youths to help with two blood drawings at the Moose Hall.

The Big Buddy Program matched up 18 youths with adult volunteers in a program of one-on-one companionship.

Department of Parks & Recreation

The Capital Improvement Projects at Home and Woodman Park were completed and the Maglaras Park and Handicap Access to the Butterfield Gym begun. The heating/dehumidification system at the Butterfield Gym and Indoor Pool was installed. Several problems developed with the new dehumidification system in the Indoor Pool, including a fire in the unit. The company spent many hours trying to resolve the problems. The daily use and rentals continued to be much in demand. We offer a variety of recreational, sports and aquatic programs in which attendance was on the rise. During the first six months of the fiscal year, Don Heytger directed the department. Due to his untimely death, the department experienced a great loss and change in leadership. Fortunately key staff members pulled together and made sure the service to the community continued in a professional manner.

The summer programs included neighborhood and consolidated playgrounds, Day Camp, special events, tennis and swimming lessons. Over 300 youth registered in the 8-week neighborhood playground program at the following parks: Applevale, Home, Park Street, Morningside, Hancock (Thanks to a generous donation from Spinelli Corporation), Mineral and Henry Law. Free busing to and from Guppy Park was available in the afternoon for a consolidated playground program, arts & crafts, games, and a free swim in the Guppy Pool. Other activities included trips to State Parks, Hershey Track & Field Meet, a dance, an ice cream smorgasbord, a carnival and a trip to Canobie Lake Amusement Park. The program was under the supervision of the Assistant Director, Douglas O'Brien and his staff. The day camp, Camp Sun 'N Fun, was supervised by Director Donna Torressen and her staff. The program averaged 45-50 campers per week for eight weeks. The Camp headquarters was located at Bellamy Park where the campers experienced a natural setting. In the afternoon they were bused to the Indoor Pool for swimming lessons. The program also included arts & crafts, sports, games, weekly trips, Hershey Track and Field, talent night and Canobie Lake Amusement Park. The summer programs at the Indoor Pool and Guppy Park Pool were under the supervision of the Assistant Director, Cova Greig and her staff. Peg Richardson was responsible for swimming lessons at the Indoor Pool. Over 1,000 persons of all ages participated in various levels of swimming lessons and exercise programs. Alison Spohrer was responsible for the activities at Guppy Pool which included the consolidated playgrounds, Fourth of July Water Carnival, and the State Swim Meet. Jenny Thompson, a member of the Seacoast Swim Association, attended the Pan Am Games, and Gary Mayo, a member of the Mighty Seals attended the International Special Olympic Games with Cova Greig as the N.H. Special Olympic Coach. In the Fall, the Indoor Pool experienced a loss in revenue due to the problems with the dehumidification system. The Spring enrollments for swimming lessons were filled to capacity and the availability of prime time was a problem.

The Butterfield Gym was very active and operated on an average of six to seven days per week. In addition to the daily open gym time, Dover Catholic School conducted their physical education classes. During the day and at night, individuals participated in basketball leagues, volleyball, game room activities, floor hockey, and aerobic classes. The Universal weight and Hydr-Fitness rooms were in constant use by the Seacoast Swim Association for adults and teens. The meeting rooms were booked solid for classes or affiliated sports league meetings. In place of the haunted house, a Halloween fun day was held in the gym, which included games with a Halloween theme. Other events included teen dances, decoration of a Christmas float, tournaments, Easter Egg Hunt, Ski/Skate sale, the Living Christmas Tree lighting ceremony and the burying of a time capsule which will be opened in the year 2,000. With the help of the Dover-Durham Rotary, the Santa Calling Program serviced over 300 children.

The Garrison Hill Park and Tower Committee has worked to clear and level the area on top of the hill. Picnic tables were built and added to encourage the public to use this unique park. The Committee remains active in their fundraising for the reconstruction of the tower. At Bellamy Park we were very fortunate to have the help of a Boy Scout, Brian Carroll, who was working on his Eagle Scout project. Many hours were spent on

clearing, grooming and marking the trails.

The track at Woodman Park is very popular with walkers and joggers of all ages using it on a daily basis. A regular maintenance program on the track and ball field is planned to maintain their condition. Several complaints were received concerning the noise caused by the basketball backboards at Woodman Park. Inspection revealed the welds were at fault. It was recommended that they be replaced with a quieter board. The Maglaras and Guppy Park Softball fields were heavily used by various sports leagues. Grooming of the infields was done by Dick Cote and his crew. Shortage of manpower continued to be a problem. Maintaining our revenue producing facilities and safety concerns took priority in the work schedule, consequently other facilities were neglected.

We appreciate the assistance and cooperation given to us by other City departments. Thanks to all the volunteers who spent many hours in assisting us in our special events and affiliated sports organizations. You are all a vital part of our operation.

Health Officer

Health Officer inspects Daycare Centers, Nurseries, babysitting residences, Foster Homes, school cafeterias, groceries, restaurants, clubs as well as investigates all complaints such as septic tank failures, rats, roaches and garbage accumulation etc. 88 complaints were received, 338 inspections were made and 2,655 miles were travelled in 1987.

Arena Department

During 1987-88 the Arena staff has continued to work closely with the many groups that use our facility to assist them with their programs. The biggest problem facing the Arena Department is the ever increasing cost of operation and maintenance of the facility due to inflation and the increased repairs required to the facility as it grows older. In order to attempt to maintain the Arena in a self-supporting status and maintain the integrity of the Enterprise Fund concept, which the Arena is established under, the user fees have required regular increases during the eleven years of the Arena operation. The staff has continued to try to minimize these expenses, but many areas are beyond the control of the Arena staff. Such items as electricity, insurance, mandated repairs and cost of labor are the major portions of the budget which are controlled by others and are required to operate the Arena. The future doesn't look very bright in light of the low employment and the necessity to pay higher wages to hire workers to fill necessary shifts to keep the Arena open; and the prospect of what the electric rates may be in the next few years presents some very challenging times for the Arena management and the Arena Commission.

Unfortunately the Arena had an unsuccessful year for 87-88 as far as the financial aspects of the operation were concerned. Although the Arena underspent it's approved budget, the revenues fell short of projections and the end result was a net loss of approximately \$30,000.00. While the Arena administration does not take this loss lightly, it is not a cause for great alarm and the administration is working with the Arena Commission to turn the Arena operation back into a self-supporting operation.

Under the City's Capital Improvements Program, the Arena continued to upgrade this fine facility. This year's projects included replacement of the wooden dasher boards and fencing with an all new steel frame/polyethylene coated dasher board system with tempered glass spectator shielding. This project cost \$71,000 and has vastly enhanced the appearance and safety of the Arena. A second project under the Capital Improvements Program, the upgrade of the refrigeration system was started during June and will continue into the next year. This project, at a total cost of \$20,000.00, will increase the efficiency of the refrigeration plant and extend the useful life of the system.

During the months of July and August 1987, the Arena opened for its first Summer session which was moderately successful. Several problems with the refrigeration system, which were not related to the fact that it was summertime and would have occurred whenever the start-up occurred, created delays for the Summer programs.

During the Spring many of the Arena activities go from regular season play to playoffs and post season tournaments. The following events culminated a very busy season: Seacoast Adult League Playoffs, Seacoast Youth Hockey League Playoffs, Dover Youth Hockey Mite B tourney, N.H. Mini 1 on 1, Dover youth Hockey Ed Byrnes Tourney, and New England Level II Midget Regional Tourney.

To finish out the year, the WTSN Home Show opened seven days after the last ice skating event with a bigger and better show than ever and a new attendance record with over 12,000 spectators for the three day event. I.C.W. Wrestling made one appearance, and WCDQ held a sports show at the Arena.

The Arena Commission continues to work closely with the Arena Administration in developing goals and objectives for the Arena Department in an effort to continue the orderly growth of the Arena and its programs. The Commission meets on the 2nd Thursday of each month at 7:30 p.m. in the Arena Director's Office. The meetings are open to the public. The Commission is appointed by the City Council for a five year term, one seat expiring on January 1, each year. The Arena Commission members are: William F. Morgan, Sr. (1989), Toralf "Ike" Isaacson (1990), Barbara McDonough (1991), Raymond Bardwell (1992), and Nick Skaitis (1993). Parks and Recreation Director, Cova Greig, also serves on the Arena Commission in an ex-official capacity. Peter "Red" Murray and Paul Spellman, Jr. both completed their terms on the Arena Commission after several years of active participation on the Commission.

ASSESSMENTS	
Property Assessments	\$447,807,761
Trailers	5,831,905
Total Assessments	\$453,639,666
Less Elderly & Blind Exemptions	3,384,400
Total Net Assessed Value	\$450,255,266
TAX	
Real Estate	\$17,110,300.01
Trailers	224,528.34
Gross Tax	\$17,334,828.35
Less Veterans Exemptions	109,565.60
Net Tax	\$17,225,262.75

Public Works Department

The Public Works Department has been kept busy this past year with the additional work load that has been imposed upon all divisions. An increase of 66% in excavating permits was noticeable in the condition of our streets, and a gradual increase in responsibilities as the City accepted over 3 miles of new streets, 20,380 feet of water mains, 19,315 feet of sewer mains, maintenance of 2 abandoned cemeteries and the daily routine assignments without additional personnel.

The Public Works Department is comprised of five divisions which are Cemetery, Public Works, Wastewater Treatment Plant, Engineering and Water.

Public Works Division

The Public Works Division was kept well occupied with an increase in daily request and routine assignments. Snow removal, sweeping, resurfacing and paving programs were completed. New guard rails, culverts and tree planting (65) and removal (80) were accomplished. The tree planting program must be accelerated in the coming years to keep abreast of the trees that are being removed. A new drainage system servicing Glenwood Avenue and Vallee Streets was installed.

The City Garage maintained the equipment with a minimum of down time. The addition of a new dump truck and front-end loader equipped with plows and wings made snow removal a much more pleasant task and also helped to relieve some of the work load in the garage.

Engineering Department

The Engineering Division provided technical assistance to the public and other City Departments. We provided inspection services for many new private and City construction projects, along with inspections for Certificates of Occupancy. The Division reviewed many subdivision plans and helped with the calculations for the Master Plan for the Planning Office.

We designed and inspected many municipal projects such as: the Toland Road - Hill Street Water Main Projects, Griffin Well recharge pump station, Mast Road sewer and the Vallee Street drainage.

Upgrading of intersections took place at Arch Street and Washington Street, County Farm Road and Sixth Street, and Back River Road at Mast Road. The School Street Hillside Park was also completed this past summer. Two other projects were designed and are now awaiting construction approval, these are the Maplewood Street Drain Systems and the Ash Street Sewer Project.

New computer software packages were purchased to provide assistance for our review of the City's needs: (1) a water analysis program to analyze the water demands and flows throughout the City and (2) the Pavement Management Program to help us better evaluate the roads within the City.

The past year proved to be a very busy year with no signs of stopping for the year ahead.

Cemetery Division

All burial information is now being recorded on the computer. This will eventually enable us to produce information in a timely manner.

Started to work in the Kimball, Cushing and Ham Cemetery on a part time basis. The fence has been installed, the trees and brush have been removed. This cemetery has been neglected for quite a period of time and many hours of work will be required to complete this project.

The tree program in Pine Hill Cemetery is nearly completed. Twenty (20) new trees were planted this past year. Paving of Main Avenue, Avenues M & R have been completed. Resetting of stones in the Roberts, Pinkham and Austin Tuttle Cemeteries has been completed. New railings and ballards were installed at the Drew Cemetery.

Cemetery personnel received many compliments as to the appearance of the cemetery. The equipment held up well and the maintenance schedules of the grounds were carried out in a timely manner.

STATISTICS	
Interments	79
Entombments	7
Cremations	14
Foundations	90
Sale of Graves	81

Water Division

The Water Division continued with the upgrading and reinforcing of the system by the replacements of hydrants, curb stops, meter, back flow devices, deteriorated water mains and relining of the 16" and 14" mains on Central Avenue. The 16" and 14" main on Central Avenue was cleaned and relined from the reservoir to the Lower Square, the 4" main on Hill Street was replaced with an 8"; the 16" main on Toland Road was extended from Columbus Avenue to Washington Street, 6800' of 12" main on Glenhill Road was completed, this is part of the aquifer recharge project in the Hoppers area, 840' of 12" main was extended on French Cross Road and 3278' of 12" main was extended on Mast Road linking Mast Road to Back River Road. Routine maintenance and emergency projects were completed in a timely manner.

STATISTICS (Gallons pumped in 1987-1988)	
Griffin Well	57,352,500
Caldewood Well	240,801,200
Hughes Well	89,404,100
Cummings Smith Well	523,694,000
Ireland Well	268,800,470
Test Well	47,278,075
TOTAL	1,227,330,345

Water from Cumming & Smith Wells is pumped through Lowell Avenue Pumping Station.

The Water Department has complied with all the requirements of the Safe Water Drinking Act and State of NH Water Supply And Pollution Control Commission. All wells have been tested for volatile organic compounds and were below detection limits.

Wastewater Treatment Plant

During the past year, we have been working on items in the consent decree. A room was built to house the ICP, the ICP was purchased, installed and is in full operation. Work on the changes to the Sewer Use Ordinance and the Industrial Pretreatment Program was in full swing. We worked with CDM on the design of the new secondary plant, pumping station and compost facility.

We continued our sewer separation program. Prebble Street and School Street was tied into the sanitary sewer. A sewer line was extended on Mast Road to Route 108. The sewer line on South Pine Street was replaced. The sewer and catch basin cleaning program continued. Problem services were corrected on Lowell Avenue and Home Street.

We had a severe water hammer problem at the Varney Brook Pumping Station. This was resolved by installing a surge control valve.

A new flow meter was installed at Charles Street so we could get accurate figures on flow through the station.

South Berwick was having trouble with their digesters. We dewatered approximately 100,000 gallons of digested sludge. They transported it in and out and paid for all labor, electrical water chemical, etc., costs.

PLANT DATA	
Yearly Flow (gal.)	956,558,000
Daily Average (gal.)	2,620,707
Chlorine Injected (gal.)	89,036
Grit Removed (cu. yds.)	85.5
BELT FILTER PRESS DATA	
Gallons pumped	2,778,060
Wet Solids (lbs.)	2,410,846

Dry Solids (lbs.)	661,867
Permanganate (lbs.)	1,510
Polymer (lbs.)	826
Loads	247

Dover Planning Department

In July of 1987 the City Council adopted an interim growth management ordinance designed to cease for one year the review and approval of major residential developments. The purpose of the ordinance was to allow time for the Planning Department and Planning Board to develop an updated Master Plan for the City and to prohibit new development from being approved and constructed that would be inconsistent with the future Master Plan. During this one-year period the Planning Board continued to review site plans for commercial development proposals and minor residential subdivisions. The interim ordinance expired in July of 1988 at which time the review and approval of residential proposals began again.

MASTER PLAN

During the past year the Planning Department and the Planning Board completed the first comprehensive update of the City's master plan since the early 1960's. The master plan is essentially a process whereby a "blueprint" for community change is developed. This blueprint is based on public input, a review of existing conditions and projections of future growth. Under State Statutes the Planning Board and Planning Department are responsible for preparing the plan.

In order to solicit input from city residents the Planning Department distributed a public opinion survey to every household in Dover. In addition, sounding boards comprised of residents and business people were established to review and comment on each section of the plan.

The plan is comprised of four main sections containing the following chapters: 1) housing, economic development, and land use; 2) transportation; 3) natural resources, open space, recreation and historic preservation; and 4) utilities and community facilities. Each of these chapters contain recommendations for dealing with the needs which were identified during the planning process. These needs are then addressed primarily through changes to the City's regulations and ordinances and through the capital improvements program. Copies of the master plan can be obtained through the Planning Department.

REZONINGS

As a result of the revised Master Plan several amendments to the City's zoning regulations were proposed. Among the most significant were three proposals to rezone land from residential use to commercial and industrial uses. One such proposal, in the vicinity of the Sixth Street Connector and Exit 9, has been adopted by the City Council. This proposal increased an existing commercial zone and adopted regulations that allowed hotel, retail and office uses in accordance with strict lot size, open space and setback regulations. The Sixth Street amendment also increased an existing industrial zone to allow light manufacturing and assembly functions and office uses, again in accordance with more stringent lot size, open space and setback requirements. The proposed Capital Improvements Program includes roadway, water and sewer improvements that are necessary for the area to be developed in accordance with the new zoning.

A second area proposed for rezoning is near the intersection of Littleworth Road (NH Route 9) and Knox Marsh Road (NH Route 155). This proposal is to change the current zoning from a single-family classification to a commercial zone that would allow hotel and retail uses. Again, if adopted, development in the new zone will be in accordance with stringent requirements. This proposal has not been adopted yet and is still being reviewed and modified by the Planning Board.

A third proposal consists of 415 acres along Columbus Avenue and Littleworth Road, adjacent to the existing Industrial park. This proposal would expand the existing Industrial Zone to allow light manufacturing and office uses. However, traffic congestion in the Route 9 Corridor impedes this rezoning proposal. While the Planning Board has adopted the Master Plan that recommends the rezoning of this area, formal public hearings have yet to be held and no decision has been made to change the zoning.

There are on-going discussions with the New Hampshire Department of Transportation to pursue the concept of a new turnpike interchange between Exits 8 and 9 of the Spaulding Turnpike. Such an interchange would be necessary to alleviate traffic at the intersection of Routes 9 and 155 and is considered a prerequisite to the rezoning of the area along Littleworth Road and Columbus Avenue.

The proposed commercial and industrial rezonings are the result of the City's inventory of existing zoning and land uses, and assessment of the impacts of the various types of development. During the Master Plan revision it was determined that 85 percent of the City is zoned exclusively for residential uses and an additional 4 percent of the City is in a commercial zoning classification but allows residential development to occur. One of

the most significant policies established in the Master Plan was the goal to develop a more balanced mix of land uses in the City by allowing more industrial and commercial development and improving the City's tax base. If the three commercial/industrial rezoning proposals are adopted, as they are proposed, approximately 80 percent of the City will be zoned for residential uses and 20 percent for commercial and industrial activities.

GROUNDWATER AND WETLAND PROTECTION

One of the needs identified as part of the master plan update was that Dover's natural resources were not receiving an adequate level of protection under the existing regulations. Of particular concern was the negative impact development was having on the City's water resources. This impact directly affects the quality of our drinking water and the quality of our rivers, streams and ponds.

In order to address this need two new zoning ordinances were prepared by the Planning Department and adopted by the City Council. The Groundwater Protection District ordinance protects the areas around the City's existing wells and also protects those areas which may provide future water supplies. The ordinance regulates the amount of lot coverage permitted within a certain distance of the wells and also restricts the use and storage of toxic materials. By limiting the amount of a lot which can be covered by buildings and paving, rain water is allowed to percolate into the ground and replenish the City's drinking water supply.

The Wetlands Ordinance regulates development on poorly and very poorly drained soils. Since wetlands help to store and purify water which drains from developed land areas, this ordinance also will help to preserve the quality of Dover's water resources.

This ordinance includes an evaluation process which assigns a score to individual wetland areas. If the wetland scores below a stated value then development will be permitted. If it scores above the threshold then the wetland is considered to be a valuable wetland and not appropriate for development. This type of system was enacted to balance the needs of property owners while still maintaining environmental integrity.

CAPITAL IMPROVEMENTS PROGRAMMING

The Planning Department has been developing the City's Capital Improvements Program (CIP) by meeting with department heads and developing a plan of projected capital expenditures for the next six years. A capital expenditure is an outlay that is too large for the City's annual operating budget and used to purchase an item that has a useful life of twenty years or more. Such expenditures tend to include utilities, buildings and large apparatus such as fire trucks and Public Works equipment.

A Capital Improvement Program is a tool the City Council can use to help them plan and budget for capital outlay decisions.

When viewed in terms of a municipality's ongoing planning for the future, the CIP contributes in three major ways: 1) It can be used to implement the goals established in the City's Master Plan;

2) The CIP coordinates the required capital expenditures of several City departments, allowing the City Council to financially plan for these large outlays; and,

3) It provides a guide and a legal foundation for certain policy decisions such as the adoption of impact fees and the approval/denial of development proposals.

The CIP can be financed by a variety of methods such as impact fees, assessment procedures, and taxing increment financing in addition to the more common bonding practices. There is a concerted effort to have new growth pay for itself by funding the capital expenditures required for new development.

The proposed CIP is strongly connected to the newly developed Master Plan of the City. Many of the proposed expenditures are directly tied to the City's rezoning initiatives and to the inventory of existing problems and hazards with our City's infrastructure. The City's growth rate continues to create demands that are also reflected in the CIP.

Dover's growing population creates an inevitable increase in demand for the full range of services of the City. Within the last six years Dover's population has grown by 20 percent to approximately 27,000 and the projection is that by 1995 our population will reach 32,000. While the real estate market has slowed somewhat we continue to see a strong trend in growth of the City. Twenty-four developments, totaling approximately 425 dwelling units/residential lots are in the City's development review process. Approximately 1,000 condominiums/apartments are already approved for construction. In 1988, the Planning Board approved 115 residential lots and dwelling units and 11 site plans for commercial and industrial development.

COMPUTER MAPPING/GIS

The Planning Department began a new and innovative computer project whereby all of the

City's maps will be digitized onto computer tapes. This project consists of developing a geographic information system (GIS) which combines computer mapping capabilities and a data base management program. When complete, the GIS will allow computer generated maps to be developed at any scale depicting multiple overlays of information such as wetlands, utilities, zoning and property boundary lines. Non-graphic information such as demographic data, property records, traffic counts, water and sewer lines capacities will be added to the program as well.

More specifically the project consists of developing a network of control points throughout the City that will allow all of the City maps to be keyed to the State Plane Coordinate System. All of the tax assessors maps then will be updated and corrected based upon study of ground features and a research of deeds. Many of the various maps of the City will be digitized into the computer file for immediate and easy access.

The Planning, Tax Assessor, and Engineering Offices will be connected in the same computer network allowing each of the three offices to retrieve information from the other two. The GIS program will present data about the City in an unlimited variety of maps. Once complete, the project will eliminate the need for drafting of maps, make possible the immediate retrieval of information and allow advanced capacity analysis and modeling techniques.

COMMUNITY DEVELOPMENT

1988 was an eventful year for the City's Community Development Program. In January, a full time Community Development Coordinator was hired. In February, the City Council adopted guidelines for a new housing rehab revolving loan program. They also adopted an agreement with New Hampshire Housing Finance Authority that would allow Dover property owners to participate in the HUD Rental Rehabilitation grant program. In February the City was notified that it would be eligible for \$273,000 in fiscal year 1988 which would become available in July, and public meetings and hearings commenced to decide how those funds would be spent. In April, a full time Housing Rehabilitation Specialist was hired, enabling the staff to start energizing the loan program. The City Council adopted an FY88 budget in May for submission to HUD, with most of the \$221,000

funds going toward housing rehabilitation loans. New guidelines make any income-eligible property in the City able to receive one or more forms of assistance.

A three unit apartment building was totally rehabilitated with a combination of \$12,000 in City CD funds, \$23,500 from the newly available NHIFA program, and \$29,960 in private funds. By the end of the Fall, another 40 dwelling units were earmarked for rehabilitation funds out of the more than 60 units which were inspected by staff for possible loans. Eight human service agencies received funds for various uses from the CD program. They were: Dover Adult Learning Center, Strafford County Cooperative Extension COAST, Squamscott Home Health, Dover Day Care Learning Center, A Safe Place, Strafford County Community Action, and the Dover Housing Authority. Each of these agencies were able to provide some increased service to benefit area residents with the grants from the CD program.

The Citizen's Advisory Committee to the City Council for Community Development played an active role in determining the best way to spend funds for the long term benefit of the City. Their continued support of funded activities, and the informative role they played had a strong influence on the successful year.

BUILDING INSPECTION

The Building Inspector's office has had a very busy and productive year.

The addition of an Electrical Inspector to the Inspection Division staff has filled an important role in helping to assure electricians are meeting the standards required for safe and adequate electrical installations. The Division focused more on the enforcement of codes resulting in over four hundred violations of building code, electrical code and/or zoning requirements being corrected.

Staff development continues to be a priority with the inspectors attending several seminars and conferences, including the Annual New England Municipal Building Official's Conference, the New Hampshire Municipal Association Law Lectures series and a seminar on the New Hampshire Energy Code sponsored by the Public Utilities Commission. One inspector attended the New Hampshire Vo-Tech College for a course on the National Electric Code.

BUILDING PERMITS

Month	No of Permits 1987	No of Permits 1988	Estimated Construction Value 1987	Estimated Construction Value 1988
January	15	15	\$ 602,000	\$ 681,000
February	18	34	768,000	3,461,000
March	44	46	1,794,000	1,768,000
April	53	39	7,805,000	2,475,000
May	52	37	4,606,500	1,909,550
June	62	42	2,582,500	1,408,800
July	61	40	2,399,000	10,701,900
August	54	50	5,313,000	1,769,000
September	57	48	11,659,500	3,340,300
October	55	40	7,137,400	591,000
November	36	33	1,187,000	891,000
December	22	29	5,786,000	324,000
Totals	529	453	\$51,639,900	\$30,320,550
Electrical Permits	453	458		
Misc. Permits		8		
Totals	982	919	\$51,639,900	\$30,320,550

Public Library

Without question the most important event of the 1987-88 fiscal year was the approval by the City Council on December 23rd of a Capital Improvements Program that included funding for a large addition to the library building. With this action the Library's "Master Plan", drawn up in 1984 to meet anticipated space needs into the 21st Century, took a major step towards completion. Construction documents commissioned in fiscal 1987 were reviewed and sent to bid. The Beaver Corporation of Malden, Mass., low bidder and the firm that recently did renovation work on the Carnegie Building, was awarded the contract, ground was broken in April on the 5,600 sq. ft. two story addition, and construction was well underway as the fiscal year ended.

The level of library activity continued to grow, following the pattern established over more than ten years. Total circulation reached a new record of 217,363 items, a 5 1/2% increase over last year. The video and audio tape collections each grew to over 300 titles as demand for these popular items continued to increase. The book collection numbered 75,070 volumes, with 6,205 volumes added during the year and 4,492 withdrawn to make room on the crowded shelves for the newer materials.

A major new area of service was inaugurated in May with the opening of the "Adult Reading Enrichment Center" on the second floor. Funded by a Federal literacy grant of \$16,277 and undertaken as a joint project with the Dover Adult Learning Center, the Center will use the latest in computers and technology to assist adults in

developing reading and other life coping skills.

Services to the children of Dover flourished this year. Another new record for daily circulation was set on a day in August when 1,234 books were checked out, and the circulation of children's books grew to 88,301, or more than 40% of the Library's total for 1988. The summer reading program, with a "Ride the Reading Train" theme, was centered on a truly wonderful 12 ft. long mural to which 234 enthusiastic children attached tokens to indicate the 6,670 books read during the program. With fall's arrival story hours began for children ages two through six and each series was filled to capacity. A 7:00 pm "bedtime" story hour was begun on a trial basis in February and has continued, as it proved a great success, especially with the fathers of young children. In June the entire Children's Room was moved to the Lecture Hall on the second floor in a herculean effort on the part of the entire Library staff, making way for the construction crews who would begin the task of creating a new and larger Children's Room on the ground floor.

A growing problem and source of annoyance to library users and staff was the lack of parking spaces in the Library parking lot. This unfortunate side effect of the business and commercial expansion in the Washington/Locust street area forced many people to forego their visits to the Library, and while the problem has been studied by several city committees and agencies over a period of years a solution does not appear to be imminent.

Realizing that the long hoped for addition would have a significant impact on the Library's service capabilities, and aware that no library has the

resources to adequately fill all the possible roles open to it, the trustees and staff undertook a careful and detailed study to determine the future direction of library service in Dover. Assisted by several concerned members of the public, a planning committee matched current and anticipated future resources against the foreseeable library and information needs of Dover's citizens. After careful deliberation a statement of the chosen roles was created: "The Dover Public Library provides readers and learners of all ages with materials and services designed to meet personal, informational and educational needs. Special emphasis is placed on making current, high-demand materials available, and on encouraging children to develop an interest in reading and learning through a strong program of services for children and parents. The Library serves as a helpful reference center for learning and problem-solving, stimulating lifelong use by all Dover residents." This role statement will serve as the main focus of our attention during the next 3-5 years.

Throughout the year we were gratified by the warm and generous support of the people we serve. The Friends of the Library provided beautiful new draperies for the entire adult area of the building and completed the renovation of the Lecture Hall with room-darkening shades and attractive curtains. They then put the room to good use by sponsoring month long crafts exhibits and demonstrations, featuring weaving, basket-making, pottery and weaving. They also hosted a particularly successful Christmas Open House in a building decorated in the holiday spirit by the Pioneer Garden Club. The Dover Lions continued their financial support of our growing and very popular Large Print book collection, and our volunteer corps did invaluable work during countless hours unselfishly given. We were especially grateful for the sincere and unsolicited expressions of support from the public that helped to make the planned library addition a reality.

The Library trustees and staff will do all in their power in the years ahead to insure that the level of service in the Library's expanded facility meets the expectations and needs of the people of Dover.

Superintendent of Schools

This report to the citizens of Dover enumerates some of the School Department's activities in 1987-1988. Anyone who wishes information about other activities or who has a question about the report is encouraged to call me at 742-6400.

INSTRUCTION

Each year Dover's school administrators set certain priorities for the district and for individual schools based upon the goals developed by your School Committee. In 1987-88 the top district priority was the investigation of instructional methods which would reach every child and the development of programs for students at risk. During the year teachers and principals at every level worked together to address that priority and with some success. At Woodman Park School teachers developed strategies for dealing with those five or six exceptional math students found at each grade level, and they also developed enrichment activities for the entire school including individual programs with mentors for some students. At Home Street School math students were grouped by ability in grades 4, 5, and 6, and special outdoor adventure activities were used with students considered to have poor self-esteem. Several Garrison School teachers began using computers especially for individual drill with lower achieving students. At the junior high school staff

members began an active "students at risk" program involving computers, shadowing, and home visits, and teachers began to explore alternatives to the current practice of "tracking" students solely by perceived ability level. Several departments at the high school revised their curricula to allow more individualizing, and the students at risk program continued to fill a vital need at the ninth grade level.

Despite the positive signs in all of the schools, however, we have a long way to go in the area of individualization. It is clear that the community has reasonable expectations for us in the area of gifted and talented education, but we are still not being creative enough in meeting the needs of our more talented students. In a separate but related area, we are making good strides with our students at risk, but we are losing far too many dropouts at the high school. The students at risk program there needs to go beyond ninth grade, and the school must work harder to demonstrate to students that high school people truly care about all students. To address the problem staff development work is currently being done to train all staff members to deal more effectively with students of varying talents and needs.

LEADERSHIP

A second district goal for 1987-88 was the strengthening of instructional leadership through participation in the effective schools movement. Recognizing that the building principal is a key to bringing about more effective schools, we have encouraged the participation of our principals in both the annual New Hampshire Association of School Principals Conference held each June and in the Principals Academy which was established a few years ago to sharpen the leadership skills of New Hampshire principals. All of our principals now have the opportunity to attend the June conference and four of them have attended the academy.

However we are still not completely satisfied with one important aspect of school leadership: the implementation of our staff supervision/evaluation process. While it is carried out quite well in most instances, it remains an area which we know we can improve. Although improvement in supervision skills has been a problem, it is one which is being addressed. First, we are encouraging a collaborative approach in supervision, involving not only principals but also curriculum advisors in classroom observations and conferences. Second, we have received a state grant to provide further training in supervision techniques for all those who are responsible for supervision in the district. Training has begun in the current school year and promises to provide the tools administrators are seeking to sharpen their supervisory skills.

SPACE NEEDS

The third priority for 1987-88 concerned itself with the need for additional classroom space in the district. As expected, Dover's elementary student enrollment continued to climb, and we registered 125 more elementary students in 1987-88 than we did a year earlier. One result of the increase was the purchase of two modular units providing two much needed classrooms at Garrison School and two at Home Street School. Meanwhile, in response to the need the City Council unanimously passed a resolution forming a joint building committee "to locate, design and proceed toward construction of a new school." The committee, composed of three City Councilors and three School Committee members, began meeting in April, 1988, and at year's end had agreed that a new elementary school should be built to accommodate 400-500 students. Since agreeing on the general size of the school the joint committee has proceeded to interview architects

and contractors and has explored several suitable site possibilities. The target date for occupancy of a new facility, pending City Council approval, has been set as September, 1990.

Despite the building of a new elementary school the district will continue to have unmet facility needs. Without substantial renovation Home Street School's library will continue to fall below minimum state standards, and the high school's track will continue to be unusable. In addition, the junior high students will not have adequate outdoor physical education space and parking will be a concern at several of the schools. These shortcomings will have to be addressed as soon as practicable.

PUBLIC INVOLVEMENT

The final priority for 1987-88 addressed the issue of public and parent involvement in the schools. There were signs during the year that the emphasis on the importance of public relations and parent involvement paid off. For example, Home Street School had staff members talk with parents on sexuality; junior high school parent meetings were geared to classroom instruction with grade level teacher representatives present; in addition, the junior high used elderly volunteers in the library and also as tutors; at the high school staff members wrote "improvement letters" instead of the usual negative notes to parents; Woodman Park School started a community resource file to obtain volunteers for enrichment days.

While public involvement in the form of school volunteers has been extraordinary in Dover, we will continue to strive for even greater participation in our schools. Dover's schools belong to all the people, and we want all to feel comfortable with and in our buildings.

NEW VOCATIONAL BUILDING

Following years of expectation and months of intensive planning by local staff members and community advisors the State Board of Education awarded Dover the necessary funding to begin construction of the new vocational facility at Dover High School. The project, which is half new construction and half renovation, will total approximately \$4.6 million when completed and will be the first part of a tri-city program involving the vocational schools in Dover, Somersworth, and Rochester. Construction is well underway, and the building is scheduled for a September, 1989, occupancy.

TEACHER SALARIES

After more than a year of negotiating the School Committee and the Dover Teachers' Union signed a three-year agreement in December, 1987. The agreement made Dover's teacher salaries more competitive with the state (43/122 at the beginning teacher step in 1987-88) and allowed the district to recruit several top teaching candidates to fill its vacancies. As an offshoot of negotiations the School Committee and the Union agreed to study alternative pay plans and to have recommendations regarding their findings no later than June 30, 1989. A joint committee is currently meeting to discuss career incentives and differentiated pay possibilities.

CHILD CARE

Responding to an expressed need in the community the district cooperated with the Strafford County YMCA in establishing before school child care programs in each of Dover's elementary schools. The programs operate in addition to previously established after-school programs and give parents an opportunity to drop their children off at school early in the morning on their way to work. The program is run by the YMCA, is funded by the parents, and is operated at virtually no cost to the district.

TRAFFIC AND PARKING

Parents and teachers at Woodman Park School raised legitimate concerns about the safety of children walking near the school because of traffic patterns and agreed to work with the School Committee in finding a solution to the problem. Through a program of parent awareness, the addition of a parking area to relieve congestion, and judiciously placed bicycle racks, the front of the school has been made significantly safer for youngsters walking to and from school.

Parking at the high school was an issue early in the school year as students and adult visitors alike found parking spaces at a premium. Like the rest of the city the high school struggled to find a solution that was both workable and cost effective. By year's end the problem had been alleviated through the designation of additional areas for parking. A more permanent solution was found this past summer when the tennis courts were replaced and the old courts were paved over to provide additional spaces for both students and adult users of the school.

NATIONAL AWARDS

Two of Dover's educational programs were singled out for national recognition in 1987-88. Our Chapter I program was among 123 programs throughout the country recognized in Toronto, Canada, by Secretary of Education William Bennett as being unusually successful in enhancing the achievement of disadvantaged children, and our Dover Adult Learning Center was selected to receive the Secretary's Award for Excellence in Adult Basic Education, one of but six in the nation to be so honored. The awards represented well-deserved recognition for the staffs from both of these fine programs.

KINDERGARTEN

Dover has a good school system, and it is getting better all the time. However, I would be remiss if I did not point out a glaring shortcoming in our offerings. Currently over half the school districts in the state of New Hampshire are operating public kindergarten programs; Dover is not one of them. During the current school year 80 out of 154 districts with elementary schools have public kindergarten programs, and over one-third of the state's children now attend public kindergartens. I recognize that the costs of implementing the program are significant, but I also recognize that the cost of not implementing it can be great. Dover is too good a community not to have a kindergarten.

A TRIBUTE

During the 1987-88 school year Dover lost two outstanding school administrators, former Superintendent of Schools Frederick C. Walker and Woodman Park principal Marilyn McKernan Weeks. Though he had been retired for many years Fred Walker remained beloved and respected by all, and Marilyn Weeks was known as a caring friend to students and teachers alike. Both Fred and Marilyn have been memorialized through the naming of school facilities in their honor, but the real memorial for both is the mark that they made upon the lives of the people they touched in Dover. They will be missed.

A final word of tribute must go to the countless individuals who are essential to the success of our school system — our teachers, administrators, aides, cafeteria people, custodians, maintenance personnel, noon supervisors, secretaries, substitutes, transportation persons, tutors, volunteers, and last, but by no means least, School Committee members. I have the pleasure of working with and for all of these people. Almost without exception they are dedicated, hard working, and they care about what is happening in our schools. Both Dover and I are fortunate.



City of Dover, New Hampshire Annual Report

132nd Annual Report for the Period
July 1, 1987 through June 30, 1988